

Annual Report of the Town of

DAYTON, MAINE

2019



Voting Day, June 11, 2019 8am-8pm

Town Meeting, June 13, 2019 7pm
Dayton Municipal Building

Town of Dayton
33 Clarks Mills Road, Dayton, ME 04005
(207) 499-7526 ~ www.dayton-me.gov

IN MEMORIAM

Ethel B. Mullett

November 2, 1916—January 15, 2018



The Town of Dayton would like to dedicate this years' Town Report to Ethel B. Mullet. She held Dayton's cane as the oldest resident.

Ethel was born in Biddeford on November 2, 1916 to Lulu and Frank Thompson Dow, Sr. She graduated from Biddeford schools. Ethel served as the Tax Collector for the Town of Dayton for 29 years and was employed by Corning Co-Star.

She was a member of the Goodwin Mills Advent Christian Church, the Order of Eastern Star and the Grange.

Cover photo courtesy of Jim Roberts

The photo was taken on the property that was gifted to the Town in 2009 by Barbara Ann Dennett with the understanding that the land be used for open space and recreation. The property is a seventeen acre wooded lot with Runnells Brook (also known as Red Brook) running through it located on the Dyer Road.

In 2018 the Town had the property logged and the proceeds from the logging was deposited into a reserve account for the purpose for improving the lot with a trail system, parking area and signage.

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Dear Friends & Neighbors,

It is with great pleasure to thank all of the Town's employees, volunteers, committee and board members for all their hard work with providing services for the residents over the past year. With your help, it has made our job easier.

After receiving approval from voters in August 2018 the Town issued a \$1,150,000 obligation bond to continue improvements to the Town's roads and infrastructure. Starting last fall the Town replaced approximately 20 culverts. This spring shoulder repair was completed on several roads and paving will begin soon. The roads that we are focusing on are Murch Road, Waterhouse Road, Gould Road, Hill Road, Company Road and Buzzell Road.

We continue to work on the Goodwins Mills Fire & Rescue inter-local agreement with the Lyman Select Board to ensure emergency services are available to both communities. This past year the Fire Department was able to replace the Ladder Truck with a smaller Quint Ladder Truck that will better serve the communities.

Economically the town remains committed to a plan to consistently improve services while minimizing the tax implications to its residents. This upcoming year will see some increases in costs associated with snow plowing and education.

We look forward to a prosperous new year.

Scott Littlefield, Chair ~ Daniel E. Gay~ Jarod Harriman Board of Selectmen



L-R: Jarod, Scott & Dan

TOWN OFFICIALS & COMMITTEE MEMBERS

Board of Selectmen

Scott Littlefield, Chair.....2019
 Daniel E. Gay..2020
 Jarod Harriman.....2021

Officials

Selectmen's ClerkAngela Cushman
 Town Clerk.. Vicki Rochefort
 Treasurer.....Angela Cushman
 Tax Collector.....Yvonne Shaw
 Assessor Alex Konczal
 Code Enforcement Officer.....Jim Roberts
 EMA Director.....PJ Tangney
 Local Health OfficerRose Marie Hill
 Plumbing InspectorJim Roberts
 Registrar of VotersVicki Rochefort
 Animal Control OfficerKristin Russell
 Building InspectorJim Roberts
 GMFR Fire ChiefRoger Hooper
 ConstableJim Roberts
 General AssistanceAngela Cushman

Road Commissioner

Mike Souliere2019

SAU Dayton School Board

Denis J Elie, Chair.....2019
 Arelle Harris.2019
 Matthew Cook.....2020

Fire Commission

Jarod Harriman..2021

Saco River Corridor Commission

Sharon Martel.....2019
 Thomas McKenney.....2019

Planning Board

Darren Adams.....2019
 Shannon Belanger,/Alt.....2020
 John Boissoneault.....2021
 Bruce Reynolds.....2020
 Linda Bristol, Secretary

Zoning Board of Appeals

William Harris, Chair.....2020
 Kenneth Booker.....2021
 Amos Gay.....2019
 Benjamin Harris.....2020
 Bruce Monroe.....2021
 William Saltzer.....2019

Parks & Recreation Committee

Jennifer Harriman, Chair.....2021
 Reagan Brown.....2020
 Arelle Harris.....2020
 Jocelyn Lydon.....2019
 Jeff Nicolette.....2020
 Shannon Porter.....2021

Budget Committee

Nancy Harriman.....2019
 Steven Hennessey.....2021
 Jim Roberts.....2020
 Brian Rosen.....2022
 Sharon Martel.....2022

Historical Preservation Committee

Brian Pellerin, Chair.....2020
 Clark Cole.....2019
 Yvonne Shaw.....2021
 John Coniaris.....2021

*Contact information for the above can be found under Departments on the
 Town's website www.dayton-me.gov.*

DAYTON TOWN OFFICE

33 Clarks Mills Rd
Dayton, ME 04005



Phone: 207-499-7526
Fax: 207-499-2946

*Subscribe to news and announcements by
accessing the town website.*

www.dayton-me.gov

Hours of Town Office & Contact Information

Selectmen	Every Other Monday at 6 pm
	Scott Littlefield scottlittlefield@dayton-me.gov
	Daniel E. Gay dangay@dayton-me.gov
	Jarod Harriman jarodharriman@dayton-me.gov
Assessor	Thursday 12pm—7pm
	Email: assessor@dayton-me.gov
Town Clerk & Tax Collector	Monday 12pm—6pm
	Wednesday 8am—3pm
	Thursday 12pm—7pm
	Email: townclerk@dayton-me.gov
	Email: taxcollector@dayton-me.gov
Code Enforcement	Monday 12pm— 6pm
	Wednesday 8am— 3pm
	Thursday By appointment
	Email: ceo@dayton-me.gov
Treasurer & Selectmen's Clerk	Monday 12pm—6pm
	Wednesday 8am—3pm
	Thursday 12pm—4pm
	Email: treasurer@dayton-me.gov
Planning Board	The 1st & 3rd Tuesday of each month at 6:30 pm
Animal Control Officer	Kristen Russell Telephone #: 807-9071
	Email: aco@dayton-me.gov

DAYTON CURBSIDE

Household trash and recycling is picked up on Mondays and shall be placed by the street no later than 5:30 AM. Each household is limited to (2) 32-gallon barrels of household trash each week with unlimited barrels of recycling. Recycling stickers can be obtained at the Town Office. For pickup areas with multiple households barrels for waste **must** be marked with your street address.

TRANSFER STATION ~ Rumery Road, Dayton

Hours of Operation:

1st & 3rd Saturday each month

8:00 am—4:00 pm

1st & 3rd weekend May 1st to Oct. 31st ONLY

Sat. 8:00 am – 4:00 pm & Sun. 9:00 am – 1:00 pm

Dayton Residents are entitled to one transfer station permit per fiscal year and can be purchased at the Town office. The cost for three cubic yards is \$25.00. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard.

ADDITIONAL BULKY WASTE CHARGES TO BE ADDED:

Mattresses/box spring	each	\$15.00
Couches	small	\$20.00
	large	\$25.00
Stuffed Chairs		\$15.00
Tires car and small pick-up		\$10.00
large tires		\$15.00
Freon items/Air Conditioners		\$27.00
TV		\$20.00
Console TV		\$45.00
Microwaves		\$10.00
Toilets		\$ 3.00
Propane Tank - small		\$13.00
Propane Tank - large		\$25.00
Monitors (17" or less)		\$20.00
Desktop copiers/printer, scanner, fax machine		\$20.00
Floor copiers/printers		\$45.00
CPU's and Laptops		\$ 5.00
Other computer peripherals (keyboard, mouse, speakers)		\$ 5.00
UPS's (battery backup systems)		\$12.00
All straight Fluorescent lites (uncoated)	\$.25 per ft	
All straight Fluorescent lites (coated)	\$.45 per ft	
Ballast	\$ 2.00 per lb	

FMI: regarding our recycling program & other opportunities to recycle, visit our website, stop by the office or give us a call.

LOCAL & OTHER INFORMATION

Hollis Center Library

14 Little Falls Road, Hollis, ME 04042

Tele: 207-929-3911

E-mail: hclib@hollis.center.lib.us

Monday	9:00 am -12:30 pm 3:00 pm -7:00 pm
Wednesday	2:00 pm -7 :00 pm
Friday	10:00 am—2:00 pm
Saturday	10:00 pm—4:00 pm
Preschool Story time	Mon at 10:00 am

Community Library

10 John Street, Lyman, ME 04002

Tele: 207-499-7114

E-mail: communitylib@roadrunner.com

Tuesday	12:00 pm— 8:00pm
Wednesday	12:00 pm—8:00 pm
Thursday	9:00 am—5:00 pm
Friday	9:00 am—5:00 pm
Saturday	10:00 am—1:00 pm
Preschool Story time	Fri at 10:00 am

York County Shelter Programs Food Pantry

5 Swetts Bridge Rd., Alfred, ME 04002

Tele: 207-324-1137 ext. 103 / Tues—Fri, 12-3

Stone Soup Pantry

180 Main St., Biddeford, ME 04005

Tele: 207-283-0055

Mon & Wed 10-11:30 am

Emergency / Resource Numbers

Fire/Rescue & Police.....911

Goodwin's Mills Fire Department

Non-emergency.207-499-2362

Maine State Police.....1-800-482-0730

Alfred Barracks207-459-1333

Health & Social Services211

SAU Dayton

Superintendent's Office.....207-282-8280

Dayton Consolidated.....207-499-2283

Saco Middle School.....207-282-4181

Thornton Academy.....207-282-3361

Website.....www.daytonschooldept.org

State & Federal Government

Governor.....*Janet Mills*

State Senator..... *Susan Deschambault*

State Representative..... *Henry L. Ingwersen*

U.S. Senators..... *Susan Collins*
Angus King., Jr.

U.S. Representatives.....*Jared F. Golden*
Chellie Pingree

**For contact information please see the
corresponding letters to the Town
included in this book.**

Websites

www.maine.gov/online/sporting

-hunting & fishing licenses &
permits, ATV & snowmobile
registrations, boat registration
renewal, and trailer registration
renewal

www.informe.org/bmv/rapid-renewal

-to renew motor vehicle
registration

www.wardensreport.com

-to obtain a free burning permit

www.doglicensing.com

-to renew dog licenses



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

It was the highest honor of my life to take the oath of office to become Maine's 75th governor. Over the next four years, I will do everything in my power to make Maine the safe, beautiful, prosperous state we all want for our children and grandchildren.

That is why on my first day in office I directed the Maine Department of Health and Human Services to implement Medicaid expansion as quickly and efficiently as possible. My Administration will ensure that it is paid for sustainably; that the cost of health insurance is controlled; and that the cost of prescription drugs is reined in. In addition to creating a Director of Opiate Response to marshal the collective power and resources of state government to stem the tide of the opioid epidemic, we will make Narcan widely available, increase access to medication assisted treatment and recovery coaches, and expand drug courts.

We also need a healthy environment. My Administration will embrace clean energy; change our modes of transportation; weatherize homes and businesses; and reach a goal of 50 percent of our energy coming from Maine renewable resources. By reducing the impacts of climate change, we will create good-paying jobs, preserve our environment, and protect our state's farming, fishing, and forestry industries.

We will also develop a world-class workforce starting with Pre-K for every 4-year-old in Maine and more post-high school options that result in a valued credential. Attracting talented young people to move here and make Maine their home will be top priorities of my Administration.

Maine communities, especially rural communities, are confronting a severe workforce shortage and an aging and declining population. It is time for bold, dynamic ideas that will change Maine for the better. That is why I, along with people ranging from small business owners, innovators and entrepreneurs, to economists and every day, hard-working Mainers, developed an economic plan designed to make it easier for small businesses to grow, for people to come and stay, and for Maine to thrive.

I welcome your ideas. We are all in this together. We all want Maine to have a beautiful environment, happy people, and prosperous communities

Thank you,

A blue ink signature of Janet T. Mills, written in a cursive style.

Janet T. Mills
Governor

PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

129th Legislature
Senate of
Maine
Senate District 32

Senator Susan Deschambault
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Town of Dayton
33 Clark Mills Rd
Dayton, ME 04005

Dear Friends and Residents of Dayton,

Thank you for the opportunity to serve as your State Senator. I am honored and humbled to have been chosen to represent you and your interests in Augusta. I promise to work hard on your behalf of all of those who live in our slice of York County.

During this session, my colleagues and I will be working on over 2,000 pieces of legislation submitted from lawmakers across the state with a variety of backgrounds and beliefs. I pledge to be a strong voice for our region. I will work with anyone who shares my goals of achieving the best outcomes for Mainers and fighting for the values that make Maine great.

For the next two years, I will serve as chair of the Criminal Justice and Public Committee, and as a member of the State and Local Government Committee. In these roles and as your voice in the Legislature, I will advocate for a government that is open and accountable to the Maine people. As chair of the Criminal Justice and Public Safety Committee, I will work to ensure that we will treat those who are a part of the criminal justice community and those affected by it justly.

If I can be of assistance to you, your family or your community, please feel free to reach out to me with questions, comments, or concerns. You may call my office at (207) 287-1515 or email me at susan.deschambault@legislature.org. If you haven't done so yet, you can also sign up for my legislative updates by visiting www.mainesenate.org/senator/senator/susan-deschambault/. I'll be emailing regularly from Augusta so you can keep up to date on what's happening in the State House regarding important legislation.

Sincerely,



Susan Deschambault
Senate District 32



Henry Ingwersen

46 Ginger Hill Lane
Arundel, ME 04046

Cell Phone: (207) 251-6278

Henry.Ingwersen@legislature.maine.gov

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION

AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Dear Dayton Residents:

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up more than 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Committee on Education and Cultural Affairs, where we will tackle policy relating to the state Department of Education, along with the university and community college system, the Maine Arts Commission, Maine State Library, Maine State Museum and Maine Public Broadcasting Corporation.

Whether we are dealing with the above issues or any other topics, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is Henry.Ingwersen@legislature.maine.gov. My phone number is (207) 251-6278. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in black ink, appearing to read 'Henry Ingwersen'.

Henry Ingwersen
State Representative

District 10: Arundel, Dayton, and Lyman (Part)



Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation’s crumbling infrastructure and ensure that Maine’s needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(207) 294-0344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 3, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 822-8282

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
189 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
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Scarborough, ME 04074
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In Maine call toll-free 1-800-432-1589
Printed on Recycled Paper

JARED F. GOLDEN
2ND DISTRICT, MAINE



Congress of the United States
House of Representatives
Washington, DC 20515

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LEWISTON DISTRICT OFFICE
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LEWISTON, ME 04240
PHONE: (207) 241-6767

CARIBOU DISTRICT OFFICE
7 HATCH DRIVE
SUITE 230
CARIBOU, ME 04736
PHONE: (207) 492-6009

FACEBOOK: [FACEBOOK.COM/RepGolden](https://www.facebook.com/RepGolden)
TWITTER: @JFGOLDEN

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: 207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,

Jared Golden
Member of Congress

TAX COLLECTOR'S REPORT

July 1, 2017 through June 30, 2018

Commitment: Real Estate & Personal Property	3,271,218.96
Supplemental	1,067.01
Interest	5,108.70
TOTAL	\$3,277,394.67

2017 Tax Collected: Real Estate & Personal Property	3,189,681.05
2017 Abatements—Tax Collector	3,612.27
2017 Real Estate Tax Liens	990.67
2017 Personal Property Outstanding	41,764.82
2017 Discounts Given (1.5%)	41,345.86
TOTAL	\$3,277,394.67

Real Estate Tax Liens (25)

Bergeron, Beverly		2,356.20
Dancause, Brian	PAID	976.50
Gamash, Christopher J		3,367.35
Gregoire, Angela & Chrispothor	PAID	2,307.38
Jacobs, Richard		2,154.77
LaChance, Lawrence	PAID	3,173.61
Machado, Mark	PAID	253.58
Maloney, Sam	PAID	285.08
Mazzillo, Patrick		288.23
Perrone, Michael		72.45
Murphy, Tonya		240.98
Paradis, Robert & Louise	PAID	2,318.40
Picard, Richard	PAID	540.23
Pierce, Joseph William		18.90
Roberts, Chad		4,939.20
Rogers, Blanche Heirs		1,888.43
Ruel, Cathleen	PAID	3,124.80
Ruel, Robert	PAID	1,516.73
Sawyer, Jeffrey & Krista	PAID	3,819.38
Taylor, Stacey L		941.85
Tozier, Gregory	PAID	1,812.83
Tozier, Richard		1,827.00
Tozier, Richard		837.90
Walker, Karlyn & Carl		712.24
Walker, Karlyn & Freeman, Leslie (TIC)		1,990.80
TOTAL		\$41,764.82

TAX COLLECTOR'S REPORT cont.
July 1, 2017 through June 30, 2018

Personal Property Outstanding 2017 (3)

Bedard, Ronald	PAID	7.87
Sawyer, Jeffrey		832.39
Tanguay, David		150.41
TOTAL OUTSTANDING 2016		<hr/> \$990.67

EXCISE TAX

Excise: Automobile	520,846.24
Excise: Boat	2,358.10
TOTAL EXCISE COLLECTED	<hr/> \$523,204.34

Respectfully Submitted: Yvonne P Shaw, Tax Collector

PERSONAL PROPERTY OUTSTANDING PRIOR YEARS

Foley, Brent	2016	52.68
Nason, Joseph & Irish	2015	735.26
Sawyer, Jeffrey	2011	706.00
	2012	749.70
	2013	853.31
	2014	1,057.10
	2015	1,082.12
	2016	905.62
Tanguay, David	2007	67.68
	2008	70.56
	2009	80.03
	2010	96.30
	2011	120.02
	2012	126.74
	2013	144.07
	2014	179.31
	2015	182.78
	2016	160.16
Tanguay, Kevin	2011	35.30
	2012	37.49
	2013	42.48
	2014	52.13
	2015	54.00
	2016	53.39
TOTAL OUTSTANDING PRIOR YEARS		<hr/> \$7,644.23

Respectfully Submitted: Yvonne P Shaw, Tax Collector

TOWN CLERK'S REPORT

July 1, 2017 to June 30, 2018

The following **vital statistics** were recorded in Dayton for the fiscal year 2018.

Births: 21 Marriages: 9 Deaths: 16

As of the November 7, 2018 Election, there were 1,601 **registered voters**.
Democratic: 402 Republican: 499 Green Independent: 46 Un-enrolled: 654

461 **dog licenses** were issued for 2018.

Notice to dog owners:

Dog licenses are due on January 1st. After January 31st, a late fee of \$25.00 is added to the cost of the license. Those exempt from the late fee are: new dog owners, dogs just turned 6 months old and new residents. Please bring proof of rabies immunization and spay/neuter certificates. Please notify the clerk if you no longer own a dog previously licensed in Dayton.

It is important that your pets be vaccinated against rabies. Proof of rabies vaccinations is one way the State of Maine tries to control the spread of the disease. Left uncontrolled, rabies could be a serious health hazard for pets as well as their owners. There have been cases of rabies in our area, so please do your part and immunize your pets. Do not handle wild animals, even dead ones, without taking proper precautions.

It is unlawful for any dog, licensed or unlicensed, to be at large, except when used for hunting. Please keep dogs contained and under control at all times.

Residents have the option of renewing their dogs licenses online at www.doglicensing.com between October 15th through January 31st. After January 31st registrations must be completed at the Town Office.

Dayton residents are entitled to one **transfer station permit** per fiscal year that is good for (3) cubic yards for \$25.00. These permits do not expire. Additional waste disposal must be purchased at the transfer station for \$28.00 per cubic yard. There were 100 transfer station permits for 2017-2018.

As an agent for the Department of Inland Fisheries & Wildlife, the following licenses and registrations were issued:

Hunting & Fishing:	162	Boat Registrations:	99
ATV Registrations:	100	Snowmobile Registrations:	98

Residents have the option of taking care of their licenses, permits, and registrations online at www.maine.gov/online/sporting.

Respectfully Submitted: Victoria A. Rochefort, Town Clerk & Registrar of Voters

UNLICENSED DOG REPORT

Owner		Street Address	Dog's Name	Breed
ARSENAULT	ELLIE	2 DAYTON HEIGHTS	VITO	COLLIE MIX
BANVILLE	LEEANN	43 JESSICA MAY RD	SMOKE	WEST HIGHLAND TERRIER
BENSON	BLAINE	521 HILL RD	KENYA	COCKER SPANIEL
CARON	JESSICA	200 DYER RD	BRUIN	DOBERMAN MIX
CARON	JESSICA	200 DYER RD	FENWAY	LABRADOR RETRIEVER / CHOW
CEBULA	STEPHANIE	1178 NEW COUNTY RD	VEYAH	MIXED
CHRITCHLEY	PENNY	234 MURCH RD	SADIE	CANINE MIX
COLE	AARON	40 TOAD ISLAND RD	MISTY	POINTER/GER SHORTHAIR
COLLETTE	KATHLEEN	60 COOKS BROOK DR	PAPI	SHARPIE MIX
COLSON	TANIA	105 COOKS BROOK RD	NINA	CHIHUAHUA
CYR	CATHLEEN	43 RUEL LN	ELTON	HAVANESE
DESJARDINS	NICOLE	43 RUNNELS BROOK DR	RUGBY	BORDER COLLIE MIX
DODGE	BYRON	407 CLARK MILLS RD	KINO	AMERICAN ESKIMO
EDWARDS	SUSANNE	521 HILL RD	KENYA	COCKERX
EDWARDS	SUSANNE	521 HILL RD	DIGET	MIXED BREEDS
EUKITIS	HEATHER	42 OLD RIVER RD	BOONE	LABRADOR RETRIEVER MIX
FAULKNER	DEREK	119 CLARK MILLS RD	ELLIOT	ENGLISH BULLDOG
FREEMAN	MICHAEL	220 DYER RD	JACK	PIT BULL MIX
FREEMAN	MICHAEL	220 DYER RD	BROOKLYN	PIT BULL MIX
GAGNON	ONEIL	273 HIGHT RD	COCO	SHIZTSU/X
GAMASH	KEITH	957 SOUTH ST	STUDA	BULL MASTIFFX
GUAY	KEN	1363 NEW COUNTY RD	MOOSE	MASTIFF MIX
GUAY	TASHA	413 RIVER RD	COOPER	YORKSHIRE TERRIER
HERSOM	JASON	35 HOLLIS RD	SMOKEY	BEAGLE
HOLLEY	MELISSA	16 SANDY PINES DR	SNOWFLAKE	BICHON FRISE
HOUDE	MEGAN	42 KYLE DR	MAGGIE	BERNESE MOUNTAIN DOG
LEDOUX	DENIS	8 BICKFORD RD	MOLLY	RETRIEVER/LAB MIX
LEDOUX	DENIS	8 BICKFORD RD	BRANDY	RETRIEVER MIX
L'HEUREUX	BRIAN	98 COMPANY RD	KANE	ROTTWEILER
LIBBY	RICHARD	35 DENNETT RD	BUDDY	TERRIER MIX
MAZZILLO	PATRICK	5 DEER ROAD	BRUNO	BULLDOG
MCDONALD	JACQUALINE	191 WADLIN RD	BARBIE	MIXED BREEDS
MICHAUD	ALYSSE	17 GOODWINS ACRES	BOWSER	PIT BULL MIX
NASON	IRISH	158 OAK LN	BISCUIT	YORKIE
PARADY	GAIL	222 CLARKS MILLS RD	JASMINE	PIT BULL
PARADY	GAIL	222 CLARKS MILLS RD	OTIS	PIT BULL MIX
PICARD	CAROL	402 RIVER RD	BUDDY	BEAGLE
PLANTE	BRENDA	49 CAL VISTA DR	ROXY	GOLDEN RETRIEVER / COCKER
PLANTE	BRENDA	49 CAL VISTA DR	GUNNER	GOLDEN RETRIEVER / COCKER
PLANTE	BRENDA	49 CAL VISTA DR	DIXIE	LAB/RET MIX
PLANTE	BRENDA	49 CAL VISTA DR	DIESEL	LAB/RET MIX

UNLICENSED DOG REPORT, cont.

Owner		Street Address	Dog's Name	Breed
RIDOLFI	JENNIFER	78 CAL VISTA DR	ZOE	LAB/RET MIX
ROBERGE	TINA	91 UNION FALLS RD	CHASE	AMERICAN BULLDOG
ROBERTS	CHIPPER	235 HIGHT RD	NUGGETT	YORKSHIRE TERRIER
SANBORN	KELLY	15 SUGHRUE LN	STELLA	GERMAN SHEPHERD MIX
STERI	KYLE	35 HIGHT RD	CHARLIE	MIXED BREEDS
STERI	KYLE	35 HIGHT RD	KENLEY	MIXED BREEDS
TENNEY	CINDY	461 CLARKS MILLS RD	SNICKERS	SCHNAUZER
TRAYNOR	KATHY	5 JESSICA MAY RD	BEAR	CANINE MIX
WALLS	JAMES	85 HIGHT RD	CHEWEY	PIT BULL MIX
WALLS	JAMES	85 HIGHT RD	MAGGIE	PIT BULL
WALTON	KATHY	366 HOLLIS RD	ALEX	LABRADOR RETRIEVER MIX
WARD	ANGELA	39 HIGHT RD	AUTUMN	PUG MIX
WARD	ANGELA	39 HIGHT RD	BUSTER	LABORDOR

TAX ASSESSOR'S REPORT
MUNICIPAL VALUATION BREAKDOWN, 2018
Tax Year July 1, 2018-June 30, 2019

TAXABLE VALUATION

Land	99,173,000
Buildings	132,386,000
Personal Property	2,318,550
Total Taxable Valuation	233,877,550
Homestead Exempt Valuation	10,528,000
Personal Property BETE Valuation	3,304,700

ASSESSMENTS

County Tax	119,889.81
Municipal Appropriation	1,217,010.48
Education Appropriation	2,638,467.00
Total Assessments	\$3,975,367.29

ADJUSTMENTS

State Revenue Sharing	(101,319.26)
Other Revenues (general fund, excise revenue, etc.)	(487,340.00)
Homestead Exemption Reimbursement	(94,357.20)
Personal Property BETE Reimbursement	(23,694.70)
Total Adjustments	(\$706,711.16)

OTHER TAX INFORMATION

2018 Property Tax Rate per \$1,000 of Valuation	14.34
2018 Property Tax for Commitment (after adjustments)	3,268,656.13
2018 Property Tax Levy (including Overlay of \$81,253.76)	3,353,804.07
2018 Certified Ratio	100%
Total Number of Homestead Exemptions granted	527
Total Number of Veteran's Exemptions granted	34

Respectfully Submitted: Alex J. Konczal, Tax Assessor



Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
7-001-010	535 GOODWINS MILLS ROAD LLC	-	-	-	-	\$ -
7-001-008	535 GOODWINS MILLS ROAD LLC	63,000	-	-	63,000	\$ 903.42
6-005-003	ABBOUD, GEORGE E & JANET E	84,000	383,000	20,000	447,000	\$ 6,409.98
2-038-001	ADAMS, ANNA R & DARREN A	73,000	175,000	-	248,000	\$ 3,556.32
4-009-001	ADAMS, CASEY M N & DESCHAMBAULT, ADAM R	73,000	323,000	20,000	376,000	\$ 5,391.84
2-049-001	ADAMS, EARL D & PATRICIA L	71,000	114,000	20,000	165,000	\$ 2,366.10
2-049	ADAMS, GARY L & WENDY A	62,000	80,000	-	142,000	\$ 2,036.28
7-010	ADVENT CHRISTIAN CHURCH	145,000	224,000	369,000	-	\$ -
5-035A-002	AGRESTE, CRAIG A	56,000	205,000	-	261,000	\$ 3,742.74
3-015D-006	AGRESTE, JEFF G	73,000	144,000	20,000	197,000	\$ 2,824.98
1-012D-033	AHEARN FARM LLC	72,000	133,000	-	205,000	\$ 2,939.70
1-017	AHEARN, FREDERICK	25,000	-	-	25,000	\$ 358.50
6-031	AHEARN, FREDERICK J	12,000	-	-	12,000	\$ 172.08
2-077	AHEARN, FREDERICK J III & MARION	100,000	401,000	20,000	481,000	\$ 6,897.54
5-014-003	AHEARN, FREDERICK J III & MARION	4,000	-	-	4,000	\$ 57.36
5-022	AHEARN, FREDERICK J III & MARION	19,000	-	-	19,000	\$ 272.46
5-023	AHEARN, FREDERICK J III & MARION	2,000	-	-	2,000	\$ 28.68
6-033	AHEARN, FREDERICK J III & MARION	12,000	-	-	12,000	\$ 172.08
6-037	AHEARN, FREDERICK J III & MARION	5,000	-	-	5,000	\$ 71.70
5-054-001	AHEARN, FREDERICK J III & MARION	19,000	-	-	19,000	\$ 272.46
2-076	AHEARN, FREDERICK JOHN III & MARION	1,000	-	1,000	-	\$ -
5-054	AHEARN, JODIE E	151,000	501,000	20,000	632,000	\$ 9,062.88
4-044-001	ALBERT, AMY L & JOSEPH W	73,000	210,000	20,000	263,000	\$ 3,771.42
6-009	ALBERT, RICHARD & PARK, MICHAEL	59,000	71,000	-	130,000	\$ 1,864.20
1-012D-026	ALLAIN, THOMAS W & CAROLE H	78,000	122,000	20,000	180,000	\$ 2,581.20
1-012D-022	ALLENDE, JESUS JR	74,000	152,000	20,000	206,000	\$ 2,954.04
3-054	ALONSO, JAIME & DEBRA D S	79,000	392,000	20,000	451,000	\$ 6,467.34
7-009	ANAGNOSTIS, NICHOLAS H & SARA L	70,000	133,000	-	203,000	\$ 2,911.02
4-030F-003	ANDERSON, DEVIN	80,000	-	-	80,000	\$ 1,147.20
4-030G	ANDERSON, DWIGHT	108,000	288,000	20,000	376,000	\$ 5,391.84
1-012D-012	ANDREASEN, KIMBERLY L & CAMPOBASSO, THOMAS	77,000	224,000	-	301,000	\$ 4,316.34
3-054-001	ANDREWS, JOHN M	78,000	160,000	20,000	218,000	\$ 3,126.12

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
7-019	ANGIS, LAWRENCE J & JULIET M	60,000	174,000	20,000	214,000	\$ 3,068.76
2-013D-003	ANTOINE, BRIAN E & TINA M	74,000	226,000	20,000	280,000	\$ 4,015.20
4-039-003	ASHWORTH, ROBERT J	72,000	221,000	-	293,000	\$ 4,201.62
1-012D-014	ATHERTON, KENNETH W JR & JOELLEN	81,000	140,000	20,000	201,000	\$ 2,882.34
8-005	ATTLESON, ALETA K & JOSHUA D	82,000	100,000	-	182,000	\$ 2,609.88
8-006	ATTLESON, ALETA K & JOSHUA D	77,000	99,000	20,000	156,000	\$ 2,237.04
7-001-005	AVALLONE, CHAD R & JENNIFER C	69,000	149,000	-	218,000	\$ 3,126.12
6-039-002	AYOTTE, CYNTHIA J & ROGER A	73,000	128,000	26,000	175,000	\$ 2,509.50
9-001-001	BADGER, JAMIN F & KAREN E	71,000	192,000	20,000	243,000	\$ 3,484.62
8-020T-003	BAKER, ROBERT M & RHONDA	-	19,000	-	19,000	\$ 272.46
2-012	BANVILLE, DAVID & LEE ANN	71,000	144,000	-	215,000	\$ 3,083.10
2-069-002	BANVILLE, MICHAEL & SHERRIE A	76,000	98,000	20,000	154,000	\$ 2,208.36
2-014D-014	BARBER, JASON R & CHRISTINA L	71,000	157,000	-	228,000	\$ 3,269.52
4-010	BARNES, CHRISTY-LYNN & DAVIS, DAVID A	89,000	220,000	20,000	289,000	\$ 4,144.26
4-027	BARSTOW, GAYLE A	125,000	234,000	-	359,000	\$ 5,148.06
4-030D	BARSTOW, TIMOTHY & GAYLE	138,000	173,000	20,000	291,000	\$ 4,172.94
3-015D-009	BARTHOLOMEW, THOMAS E & ROBIN G	74,000	310,000	20,000	364,000	\$ 5,219.76
5-013-006	BARTLETT, RICHARD A & DIANE A	72,000	197,000	20,000	249,000	\$ 3,570.66
6-004	BAYNES, WILLIAM R & ELIZABETH	218,000	500,000	-	718,000	\$ 10,296.12
2-058	BEAN, DEBORAH A	89,000	170,000	20,000	239,000	\$ 3,427.26
8-012	BEAULIEU, EMILIEN R & DIANE L	71,000	128,000	20,000	179,000	\$ 2,566.86
9-006	BEAULIEU, JOAN E & CROWE, CAROL M	59,000	139,000	-	198,000	\$ 2,839.32
3-043J	BEAULIEU, PAULA M	80,000	181,000	20,000	241,000	\$ 3,455.94
3-043-002	BEAULIEU, PAULA M	42,000	-	-	42,000	\$ 602.28
7-017	BEDARD, RONALD E & DOLORES	124,000	238,000	20,000	342,000	\$ 4,904.28
7-014	BEDARD, SHAWN S & MARIE T	55,000	185,000	20,000	220,000	\$ 3,154.80
3-058-002	BEDELL, DAVID J & JULIE A	69,000	330,000	-	399,000	\$ 5,721.66
2-013D-004	BELANGER PROPERTIES LLC	92,000	131,000	-	223,000	\$ 3,197.82
3-043E	BELANGER, CHRISTOPHER A & JENNIFER M	79,000	251,000	-	330,000	\$ 4,732.20
2-033-001	BELANGER, RICHARD R & PATRICIA	73,000	159,000	-	232,000	\$ 3,326.88
3-064-009	BELANGER, SHANNON L & MATTHEW D	73,000	271,000	20,000	324,000	\$ 4,646.16
4-016D-007	BELL, JAMES & LISA	59,000	248,000	20,000	287,000	\$ 4,115.58
4-016D-015	BELL, JAMES & LISA	28,000	-	-	28,000	\$ 401.52
5-028-001	BELLEROSE, SUSAN J	73,000	220,000	20,000	273,000	\$ 3,914.82
4-044	BENNETT, DEBORAH	117,000	124,000	20,000	221,000	\$ 3,169.14
3-043D-001	BENSON, BLAINE A & EDWARDS, SUZANNE R	74,000	140,000	-	214,000	\$ 3,068.76

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-032-003	BERGERON, BEVERLY	71,000	124,000	20,000	175,000	\$ 2,509.50
5-019-003	BERNIER, CINDY ANN	56,000	72,000	-	128,000	\$ 1,835.52
3-043E-001	BERNIER, FERNAND	81,000	198,000	20,000	259,000	\$ 3,714.06
5-013-005	BERRY, STEVEN D & BRUCE A; PROCTOR, JULIA A; AND LEEMAN, SANDRA L	73,000	166,000	-	239,000	\$ 3,427.26
4-010-001	BERTHIAUME, RONALD P & JOYCE	89,000	205,000	20,000	274,000	\$ 3,929.16
5-001	BIF II US RENEWABLE LLC	24,840,000	-	-	24,840,000	\$ 356,205.60
5-003	BIF II US RENEWABLE LLC	72,000	-	-	72,000	\$ 1,032.48
8-013D-001	BISHOP, LIONEL F & GAIL T	73,000	183,000	20,000	236,000	\$ 3,384.24
6-034-001	BLANEY, RICHARD PAUL	73,000	183,000	20,000	236,000	\$ 3,384.24
2-008-002	BOGDAHN, PHYLLIS C & NASON, CYNTHIA A & COREY	87,000	102,000	20,000	169,000	\$ 2,423.46
2-021D-018	BOISSONNAULT, JOHN H & DARLENE E	76,000	184,000	20,000	240,000	\$ 3,441.60
7-029	BOISSONNEAULT, RICHARD & JEANNE T	60,000	160,000	26,000	194,000	\$ 2,781.96
5-056-002	BOISSONNEAULT, STEVEN P & LISA M, TRUSTEES	92,000	37,000	-	129,000	\$ 1,849.86
1-012D-023	BOLLINGER, JAMES F & VICTORIA	77,000	223,000	20,000	280,000	\$ 4,015.20
3-006	BOOKER, KENNETH D SR & KATHLEEN N	70,000	129,000	20,000	179,000	\$ 2,566.86
3-015	BOONE, RONALD S	68,000	174,000	20,000	222,000	\$ 3,183.48
3-059-001	BOUCHARD, RONALD J & LIBBY, ELIZABETH J	73,000	179,000	26,000	226,000	\$ 3,240.84
1-012D-035	BOUCHER, MICHELLE M & BRIAN D	77,000	193,000	20,000	250,000	\$ 3,585.00
2-069-001	BOUDREAU, JASON A & MEGAN M	70,000	263,000	-	333,000	\$ 4,775.22
7-001-006	BOULEY, JAMES P & CHAR M	68,000	196,000	-	264,000	\$ 3,785.76
3-064D-004	BOURGEAULT, KAITLYN & JOEL K	69,000	261,000	-	330,000	\$ 4,732.20
3-004D-004	BOURQUE, ROBERT J	79,000	174,000	20,000	233,000	\$ 3,341.22
6-053	BRALEY, JOHN R III, TRUSTEE	114,000	322,000	20,000	416,000	\$ 5,965.44
4-039-004	BRAY, TODD C & STACY M	72,000	247,000	20,000	299,000	\$ 4,287.66
3-015D-007	BRESNAHAN, HEIDI F	70,000	333,000	20,000	383,000	\$ 5,492.22
2-075B	BRETON, LEO JR & KELLIE L	80,000	121,000	20,000	181,000	\$ 2,595.54
2-021D-025	BROOKSIDE II	-	-	-	-	\$ -
3-026	BROUSSEAU, ERIN R B & MACDONALD, COREY J	65,000	71,000	-	136,000	\$ 1,950.24
3-049	BROWN, G ELWOOD & MARY L	121,000	230,000	20,000	331,000	\$ 4,746.54
2-036	BROWN, MARY A, TRUSTEE	125,000	194,000	20,000	299,000	\$ 4,287.66
1-001B	BRUCE, BETTE H & DAVID R; AND HIGHT, RICHARD A & MATTHEW R	7,000	-	-	7,000	\$ 100.38
5-041-007	BRYANT, LAURA J	73,000	183,000	-	256,000	\$ 3,671.04

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-009	BUDA, LEO G HEIRS OF	154,000	21,000	-	175,000	\$ 2,509.50
1-012D-034	BURTON, KEVIN M & LAURA J	72,000	206,000	20,000	258,000	\$ 3,699.72
3-064D-002	BUTLAND, CARLTON L & DZINTRA	69,000	155,000	20,000	204,000	\$ 2,925.36
3-037	BUTLER, MAUREEN & JAMES K	71,000	292,000	-	363,000	\$ 5,205.42
5-026-001	BUZZELL, KEITH G & KAREN	80,000	190,000	-	270,000	\$ 3,871.80
7-004-001	BYARS, ROBERT J	69,000	205,000	-	274,000	\$ 3,929.16
7-012	CAMIRE, KATHERINE K, TRUSTEE	2,000	-	-	2,000	\$ 28.68
3-015D-013	CAMIRE, MICHAEL L & KATHY D	74,000	277,000	20,000	331,000	\$ 4,746.54
3-071-001	CAMPBELL, KIM E & FURMAN P JR	79,000	192,000	20,000	251,000	\$ 3,599.34
3-036-002	CARASZI, SARA B	50,000	-	-	50,000	\$ 717.00
8-002-002	CARLE, HOLLY A & BRYAN P	70,000	169,000	-	239,000	\$ 3,427.26
1-012D-019	CARON, ALBERT R & DENISE B	78,000	168,000	20,000	226,000	\$ 3,240.84
3-015D-003	CARON, DONNA LALIBERTE	72,000	199,000	20,000	251,000	\$ 3,599.34
3-015D-002	CARON, DONNA LALIBERTE	49,000	-	-	49,000	\$ 702.66
2-020D-004	CARON, JOHN H	71,000	133,000	20,000	184,000	\$ 2,638.56
4-009-003	CARON, REMI A & JESSICA M	75,000	233,000	20,000	288,000	\$ 4,129.92
2-054	CARPENTER, DEBORAH E	78,000	174,000	20,000	232,000	\$ 3,326.88
3-019-003	CARR, PAMELA T & DANIEL B, TRUSTEES	80,000	347,000	20,000	407,000	\$ 5,836.38
3-073D-001	CARREIRO, GERALD M H & COLAN J	77,000	210,000	-	287,000	\$ 4,115.58
5-035A-003	CARREIRO, ROBERT M & AMANDA M	56,000	408,000	20,000	444,000	\$ 6,366.96
2-014A	CASIVANT, JENNIFER & GEORGE	112,000	251,000	20,000	343,000	\$ 4,918.62
5-039-008	CASSETTE, KENNETH	56,000	112,000	20,000	148,000	\$ 2,122.32
6-043	CATON, MICHAEL & LINDA	62,000	63,000	20,000	105,000	\$ 1,505.70
2-012D-009	CAYLOR, JOHN E	70,000	203,000	20,000	253,000	\$ 3,628.02
0-000	CENTRAL MAINE POWER COMPANY	2,092,000	-	-	2,092,000	\$ 29,999.28
5-015-001A	CHABOT, MARK	91,000	157,000	20,000	228,000	\$ 3,269.52
3-043D	CHANTIGNY, JASON L & WENDY L	73,000	188,000	20,000	241,000	\$ 3,455.94
8-013-008	CHARRON, GERARD & SUSAN	77,000	145,000	20,000	202,000	\$ 2,896.68
3-004A	CHASSE, DAVID R & PRISCILLA	69,000	188,000	26,000	231,000	\$ 3,312.54
2-051	CHASSE, KAREN D	73,000	153,000	20,000	206,000	\$ 2,954.04
2-013D-002	CHRETIEN, DENA M, TRUSTEE	53,000	-	-	53,000	\$ 760.02
7-016	CIA SALVAGE INC	41,000	-	-	41,000	\$ 587.94
6-044A	CLARK, RANDALL & SUSAN W	73,000	483,000	20,000	536,000	\$ 7,686.24
6-045	CLARK, RANDALL P & SUSAN W	82,000	84,000	-	166,000	\$ 2,380.44
2-032-001	COBB, STEVEN D	72,000	92,000	20,000	144,000	\$ 2,064.96
3-015D-001	COBLEIGH, GARY W & BONNIE M	68,000	113,000	20,000	161,000	\$ 2,308.74
6-001	COLE FARM DAIRY INC	112,000	-	-	112,000	\$ 1,606.08
6-007	COLE FARM DAIRY INC	15,000	13,000	-	28,000	\$ 401.52
6-012	COLE FARM DAIRY INC	10,000	11,000	-	21,000	\$ 301.14
6-014	COLE FARM DAIRY INC	249,000	758,000	-	1,007,000	\$ 14,440.38

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
6-054	COLE FARM DAIRY INC	11,000	-	-	11,000	\$ 157.74
6-055	COLE FARM DAIRY INC	1,000	-	1,000	-	\$ -
7-006	COLE FARM DAIRY INC	73,000	87,000	-	160,000	\$ 2,294.40
6-005-001	COLE FARM DAIRY INC	32,000	-	-	32,000	\$ 458.88
6-017	COLE GORDON T	56,000	-	-	56,000	\$ 803.04
5-015A	COLE, AARON	5,000	-	-	5,000	\$ 71.70
4-023-001	COLE, AARON P & REBECCA M	73,000	145,000	-	218,000	\$ 3,126.12
4-023	COLE, ALAN E & ALBERT P JR	140,000	108,000	26,000	222,000	\$ 3,183.48
6-020	COLE, ALBERT P JR	81,000	227,000	26,000	282,000	\$ 4,043.88
6-018	COLE, ALBERT P JR & ANDREW P	21,000	-	-	21,000	\$ 301.14
3-074	COLE, ANDREW G	4,000	-	-	4,000	\$ 57.36
6-002	COLE, ANDREW G & VALERIE J	93,000	197,000	20,000	270,000	\$ 3,871.80
6-003-002	COLE, ANDREW G & VALERIE J	-	-	-	-	\$ -
6-018-001	COLE, ANDREW PAUL & COLE, ALBERT P JR	73,000	232,000	20,000	285,000	\$ 4,086.90
6-008	COLE, CLARK R & GEORGIANNA	87,000	-	-	87,000	\$ 1,247.58
6-011	COLE, CLARK R & GEORGIANNA	61,000	-	-	61,000	\$ 874.74
6-013	COLE, CLARK R & GEORGIANNA	90,000	155,000	20,000	225,000	\$ 3,226.50
6-005-002	COLE, GORDON & ISOLDE K	99,000	-	-	99,000	\$ 1,419.66
3-073D-006	COLE, GORDON T & ISOLDE K	1,000	-	1,000	-	\$ -
3-047	COLE, ISOLDE K	74,000	91,000	-	165,000	\$ 2,366.10
6-015	COLE, ISOLDE K	75,000	172,000	20,000	227,000	\$ 3,255.18
3-042	COLE, KAREN C	102,000	122,000	20,000	204,000	\$ 2,925.36
6-011-001	COLE, MARK	76,000	164,000	-	240,000	\$ 3,441.60
1-012D-025	COLLETTE, GARY R & KATHLEEN M	78,000	128,000	20,000	186,000	\$ 2,667.24
3-075	COLLIN, ALFREDA & RENALD, TRUSTEES	77,000	350,000	-	427,000	\$ 6,123.18
8-008T-004	COLLIN, CELINE	-	18,000	18,000	-	\$ -
6-024	COLLIN, MICHELLE	69,000	172,000	20,000	221,000	\$ 3,169.14
1-012D-032	COLSON, DENNIS D	72,000	236,000	20,000	288,000	\$ 4,129.92
2-059-001	COLTON, RICHARD WHITTEN & KATHRYN ESSEX	71,000	132,000	-	203,000	\$ 2,911.02
6-011-002	COLUMB, RANDAL J & JENNIFER A	74,000	286,000	20,000	340,000	\$ 4,875.60
8-002-003	COMPAGNA, JAMYE M & LABBE, JOAN A	70,000	125,000	-	195,000	\$ 2,796.30
2-067	CONIARIS, JOHN G & ELIZABETH E	64,000	170,000	20,000	214,000	\$ 3,068.76
6-045-001	COOK, BRUCE & MARY	99,000	94,000	26,000	167,000	\$ 2,394.78
6-045-002	COOK, MATTHEW C & JESSICA L	82,000	276,000	-	358,000	\$ 5,133.72
4-017A	COOK, SAMUEL	79,000	167,000	20,000	226,000	\$ 3,240.84
4-017	COOK, SAMUEL & TRACI	93,000	-	-	93,000	\$ 1,333.62
1-012	COOKS BROOK SUBDIVISION	-	-	-	-	\$ -
1-012D-004	COTE, DONALD R & LISA M	79,000	154,000	20,000	213,000	\$ 3,054.42
2-073C	COTE, JOHN R & DEBORAH A	75,000	214,000	20,000	269,000	\$ 3,857.46

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-015D-004	COTE, RICHARD B & SUZANNE	73,000	315,000	20,000	368,000	\$ 5,277.12
2-023T	COTE, SHARON C	-	30,000	20,000	10,000	\$ 143.40
2-023	COTE, VINCENT L & DONNA G	91,000	246,000	20,000	317,000	\$ 4,545.78
3-059	COURCHAINED, RENE G & DENISE M	86,000	208,000	20,000	274,000	\$ 3,929.16
2-021D-020	COURCHAINED, JOHN M	76,000	140,000	20,000	196,000	\$ 2,810.64
3-070	CRALL, RONALD	15,000	-	-	15,000	\$ 215.10
6-016	CRITCHLEY, MARTHA L	19,000	-	-	19,000	\$ 272.46
6-016B	CRITCHLEY, MARTHA L	70,000	95,000	-	165,000	\$ 2,366.10
6-016A	CRITCHLEY, TRAVIS J & PENNY	73,000	154,000	20,000	207,000	\$ 2,968.38
7-007-005	CROTEAU, CHARLENE & JOSEPH	72,000	258,000	26,000	304,000	\$ 4,359.36
4-024-001	CROZIER, RICHARD	73,000	282,000	20,000	335,000	\$ 4,803.90
3-073D-005	CUNNINGHAM, PETER & MARYCATHERINE	74,000	194,000	20,000	248,000	\$ 3,556.32
4-021	CURRIER, WILLIAM W	104,000	113,000	26,000	191,000	\$ 2,738.94
6-044D-001	CUSHMAN, HOWARD L & ANGELA M	87,000	342,000	20,000	409,000	\$ 5,865.06
3-059-002	CYR, JEFFREY J & CARRIE A	79,000	159,000	20,000	218,000	\$ 3,126.12
5-033	CYR, WALLACE A & BONNIE L	76,000	74,000	-	150,000	\$ 2,151.00
6-039-001	DAIGLE, DANIEL M & CHERYL	56,000	209,000	20,000	245,000	\$ 3,513.30
2-058-001	DANCAUSE, BRIAN A	73,000	324,000	-	397,000	\$ 5,692.98
2-058-003	DANCAUSE, BRIAN A	73,000	-	-	73,000	\$ 1,046.82
9-003	D'ANGELO, VIRGINIA	44,000	128,000	-	172,000	\$ 2,466.48
3-044-001	DANIS, ROY W JR & NANCY C	76,000	128,000	20,000	184,000	\$ 2,638.56
4-036-001	DANLEY, MARK M & KAREN LYNN	75,000	173,000	20,000	228,000	\$ 3,269.52
4-036-003	DANLEY, PETER L	75,000	23,000	-	98,000	\$ 1,405.32
4-046	DANLEY, PETER L	28,000	-	-	28,000	\$ 401.52
4-036-006	DANLEY, PETER L	57,000	46,000	-	103,000	\$ 1,477.02
4-036-007	DANLEY, PETER L	107,000	53,000	20,000	140,000	\$ 2,007.60
5-015-002	DARRAH, WILLIAM & KATHRYN E	59,000	259,000	-	318,000	\$ 4,560.12
3-044	DAVIS, CRYSTAL J	79,000	149,000	-	228,000	\$ 3,269.52
5-035-005	DAVIS, SANDY L & JOHN N	56,000	156,000	-	212,000	\$ 3,040.08
2-004	DAYTON SAND & GRAVEL COMPANY INC	18,000	-	-	18,000	\$ 258.12
2-044	DAYTON SAND & GRAVEL INC	3,195,000	1,191,000	-	4,386,000	\$ 62,895.24
8-027	DAYTON SAND & GRAVEL INC	72,000	73,000	-	145,000	\$ 2,079.30
2-005	DAYTON, TOWN OF	10,000	-	10,000	-	\$ -
4-018	DAYTON, TOWN OF	82,000	-	82,000	-	\$ -
8-003-001	DAYTON, TOWN OF	-	326,000	326,000	-	\$ -
2-006A	DAYTON, TOWN OF	61,000	281,000	342,000	-	\$ -
8-003	DAYTON, TOWN OF	375,000	2,112,000	2,487,000	-	\$ -
3-045	DAYTON, TOWN OF	24,000	43,000	67,000	-	\$ -
8-013	DEANGELIS, MARK T	72,000	307,000	20,000	359,000	\$ 5,148.06
5-018	DEARBORN BROS LLC	151,000	38,000	-	189,000	\$ 2,710.26

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-016	DEARBORN BROS LLC	57,000	-	-	57,000	\$ 817.38
8-004	DEARBORN, PAMELA A	71,000	68,000	20,000	119,000	\$ 1,706.46
2-012D-003	DEHETRE, PAUL M	71,000	247,000	-	318,000	\$ 4,560.12
2-013D-001	DELAGE, JAMES & LINDA	75,000	174,000	20,000	229,000	\$ 3,283.86
4-016D-016	DELUCA, ROCCO P JR & SANDRA L	60,000	223,000	20,000	263,000	\$ 3,771.42
2-075C	DEMERS, RAYNALD N & DONNA B	73,000	178,000	20,000	231,000	\$ 3,312.54
7-025	DESCHAMBAULT, JUANITA & DICKSON, JOEL KERR	2,000	-	-	2,000	\$ 28.68
7-027	DESHAIES, ROBERT L & ELAINE	62,000	136,000	20,000	178,000	\$ 2,552.52
2-014D-008	DESJARDINS, ANTHONY & NICOLE	71,000	142,000	20,000	193,000	\$ 2,767.62
2-008B	DESROSIERS, BARBARA	74,000	109,000	-	183,000	\$ 2,624.22
3-042-002	DEXTER, CATHERINE L	61,000	-	-	61,000	\$ 874.74
7-024	DICKSON, JOEL K	71,000	110,000	-	181,000	\$ 2,595.54
2-021D-021	DINNAR, TRINA M & NOAH	75,000	127,000	-	202,000	\$ 2,896.68
1-005-002	DISANTO, JESSICA & ANTHONY	71,000	114,000	-	185,000	\$ 2,652.90
1-015	DODGE, BYRON & SANDRA	69,000	119,000	20,000	168,000	\$ 2,409.12
6-025	DOE, STEPHEN & JANICE M	144,000	127,000	26,000	245,000	\$ 3,513.30
3-073D-002	DOMBROWIK, STEVEN & PAULINE	55,000	-	-	55,000	\$ 788.70
2-012D-002	DONILON, NICHOLAS F & TRACY L	71,000	279,000	20,000	330,000	\$ 4,732.20
2-021D-022	DORAN, WILLIAM A & MARTIN, MELANIE D	76,000	124,000	20,000	180,000	\$ 2,581.20
3-028-001	DOW, WILLIAM D & LINDA	69,000	146,000	20,000	195,000	\$ 2,796.30
2-014B-001	DRAKE, TYLER P & KAILEIGH A	71,000	192,000	-	263,000	\$ 3,771.42
2-036-001	DROWN, CHRISTOPHER J & JENNIFER	73,000	178,000	20,000	231,000	\$ 3,312.54
5-035A-005	DUBE, RAYMOND & CLAUDETTE B	59,000	341,000	20,000	380,000	\$ 5,449.20
2-038-004	DUBOIS, MAURICE; DUBOIS, FERNAND; & BOUCHER, LUCILLE	16,000	-	-	16,000	\$ 229.44
1-012D-028	DUBOIS, NORMAND M & JUDITH T	78,000	156,000	20,000	214,000	\$ 3,068.76
9-010	DUCA, MARK G & DEBORAH J	105,000	379,000	20,000	464,000	\$ 6,653.76
5-035A-004	DUGGAN, ELIZABETH & FEENEY, MICHAEL P	56,000	293,000	20,000	329,000	\$ 4,717.86
3-072	DUMAIS, RICHARD & ANNETTE	91,000	328,000	26,000	393,000	\$ 5,635.62
4-016D-012	DUMAS, SHAWN C & HEATHER J	66,000	279,000	20,000	325,000	\$ 4,660.50
4-016E	DUNCAN, ELIZABETH F	56,000	171,000	-	227,000	\$ 3,255.18
3-060	DUNN, CAROL J	76,000	242,000	20,000	298,000	\$ 4,273.32
4-012-001	DUNN, PETER F & DIANE J	79,000	199,000	20,000	258,000	\$ 3,699.72
2-068-002	DURANCEAU, MARK & LEE	70,000	118,000	-	188,000	\$ 2,695.92
5-013-009	DURKEE, DAVID M & SONNEBORN, LAUREN E	73,000	204,000	20,000	257,000	\$ 3,685.38
2-029	DUROCHER, MARIA A	72,000	171,000	20,000	223,000	\$ 3,197.82

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
6-004-001	DUTREMBLE, ROBIN FOSS & SHAWN	77,000	255,000	20,000	312,000	\$ 4,474.08
5-028	EDELSON, LOIS M, TRUSTEE	121,000	-	-	121,000	\$ 1,735.14
5-027	EDELSON, LOIS M, TRUSTEE	138,000	130,000	20,000	248,000	\$ 3,556.32
5-038	EDGERLY, MARK	70,000	86,000	-	156,000	\$ 2,237.04
3-015D-005	ELIE, DENIS J & AMY L	73,000	350,000	20,000	403,000	\$ 5,779.02
4-039-006	ELLIOTT, DAMIAN R & LAVIGNE, LISA D	80,000	287,000	20,000	347,000	\$ 4,975.98
5-035A	ETB INC	85,000	-	-	85,000	\$ 1,218.90
1-012D-010	ETHERIDGE, ARCHIE W & JANET L	72,000	105,000	20,000	157,000	\$ 2,251.38
6-029	EUKITIS, FRANK J & JOAN L	53,000	15,000	-	68,000	\$ 975.12
6-030	EUKITIS, FRANK J & JOAN L	58,000	-	-	58,000	\$ 831.72
6-027	EUKITIS, FRANK J & JOAN L & EUKITIS, PETER A	153,000	411,000	-	564,000	\$ 8,087.76
6-027A	EUKITIS, PETER A & HEATHER W	71,000	154,000	20,000	205,000	\$ 2,939.70
4-009	FARDA, JOSEPH F	76,000	127,000	20,000	183,000	\$ 2,624.22
2-021D-006	FAULKNER, DEREK A & NICOLE	73,000	141,000	-	214,000	\$ 3,068.76
3-062	FENDERSON, RAYMOND & FLEURETTE; AND FENDERSON, JOHN R JR	215,000	149,000	20,000	344,000	\$ 4,932.96
5-039-001	FITZPATRICK, PAUL W JR & JACQUELYN M	73,000	189,000	20,000	242,000	\$ 3,470.28
4-016D-003	FOLEY, BRENT & KAREN	59,000	294,000	20,000	333,000	\$ 4,775.22
2-014D-010	FOLEY, KEVIN P & JANE M	70,000	270,000	20,000	320,000	\$ 4,588.80
3-055	FORD, DEBRA M	124,000	179,000	20,000	283,000	\$ 4,058.22
2-022-001	FORRESTER, MARJORIE & RANDOLPH S	70,000	278,000	20,000	328,000	\$ 4,703.52
5-025-001	FORTIER, DAWN & MARK	82,000	252,000	20,000	314,000	\$ 4,502.76
5-025-002	FORTIER, DAWN & MARK	64,000	-	-	64,000	\$ 917.76
3-037-004	FORTIER, JOEY J	51,000	193,000	-	244,000	\$ 3,498.96
9-004-001	FORTIN CONSTRUCTION INC	74,000	54,000	-	128,000	\$ 1,835.52
6-010-001	FORTIN, CHARLENE & RICHARD	53,000	32,000	-	85,000	\$ 1,218.90
3-055A	FORTIN, RICHARD & CHARLENE	84,000	153,000	20,000	217,000	\$ 3,111.78
5-002-001	FRAPPIER, CRAIG A & BECKY L	82,000	216,000	20,000	278,000	\$ 3,986.52
4-039-002	FRAPPIER, MICHAEL	114,000	185,000	20,000	279,000	\$ 4,000.86
3-036	FREELAND, CHRIS M	107,000	98,000	20,000	185,000	\$ 2,652.90
4-005-001	FREEMAN, MICHAEL R	89,000	124,000	-	213,000	\$ 3,054.42
9-007	FRENETTE, PHILIP H & PRISCILLE M	70,000	160,000	20,000	210,000	\$ 3,011.40
6-038-002	FURTADO, EDMUND A & SHERRY A	73,000	262,000	20,000	315,000	\$ 4,517.10
9-009	GAGNE, CAROLE A, ESTATE OF	72,000	33,000	-	105,000	\$ 1,505.70
4-016C	GAGNE, GILLES C	67,000	75,000	26,000	116,000	\$ 1,663.44

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-021D-002	GAGNON, ALEXANDER D & MICHELLE L	73,000	130,000	-	203,000	\$ 2,911.02
2-021D-024	GAGNON, GREGORY & KATHRYN	79,000	236,000	20,000	295,000	\$ 4,230.30
5-035-001	GAGNON, ONEIL H JR	75,000	31,000	20,000	86,000	\$ 1,233.24
2-014D-011	GALLAGHER, CHRISTOPHER STEVEN & RENEE ELIZABETH	70,000	152,000	20,000	202,000	\$ 2,896.68
3-068B	GAMASH, CHRISTOPHER J	57,000	210,000	20,000	247,000	\$ 3,541.98
3-068	GAMASH, KEITH, TRUSTEE	84,000	119,000	20,000	183,000	\$ 2,624.22
2-014D-007	GARLAND, DEBRA	70,000	224,000	-	294,000	\$ 4,215.96
2-032	GARRIGAN, BARBARA J	72,000	223,000	20,000	275,000	\$ 3,943.50
2-060	GAY, AMOS J & CYNTHIA	8,000	-	-	8,000	\$ 114.72
2-061	GAY, AMOS J & CYNTHIA	6,000	-	-	6,000	\$ 86.04
3-033	GAY, AMOS J & CYNTHIA	155,000	245,000	20,000	380,000	\$ 5,449.20
2-047-001	GAY, DANIEL E & CARIE A	107,000	211,000	20,000	298,000	\$ 4,273.32
7-001	GEAUMONT, JANICE	70,000	136,000	-	206,000	\$ 2,954.04
7-001-007	GEAUMONT, KRISTINE L	69,000	131,000	-	200,000	\$ 2,868.00
2-021D-014	GEISINGER, CHRISTOPHER JR	75,000	208,000	20,000	263,000	\$ 3,771.42
6-003-005	GIACOMANTONIO, DEBORAH M	54,000	-	-	54,000	\$ 774.36
6-003-004	GIACOMANTONIO, DEBORAH M & JOSEPH J	55,000	-	-	55,000	\$ 788.70
6-044D-004	GIBBONS, ELAINE A	92,000	-	-	92,000	\$ 1,319.28
6-044D-006	GIBBONS, ELAINE A	108,000	-	-	108,000	\$ 1,548.72
6-044D-007	GIBBONS, ELAINE A	133,000	550,000	20,000	663,000	\$ 9,507.42
6-044D-008	GIBBONS, ELAINE A	51,000	-	-	51,000	\$ 731.34
2-064-001	GILBERT, DONNA L & CHARLES	73,000	175,000	-	248,000	\$ 3,556.32
2-020D-002	GILLIS, DONALD K & LINDA A	70,000	206,000	20,000	256,000	\$ 3,671.04
4-036-004	GILMORE, KENNETH R & ELAINE M	60,000	198,000	-	258,000	\$ 3,699.72
3-032	GILMORE, TIMOTHY M & DE LOS SANTOS, DEBORA M	79,000	193,000	-	272,000	\$ 3,900.48
3-057	GIRARD, RYAN R	62,000	102,000	-	164,000	\$ 2,351.76
2-008A-003	GLOVER, LORNA J	75,000	115,000	20,000	170,000	\$ 2,437.80
1-013-001	GODDARD, STANLEY B & WILLA F	53,000	124,000	26,000	151,000	\$ 2,165.34
6-041-001	GONNEVILLE, REYNALD J, TRUSTEE	123,000	-	-	123,000	\$ 1,763.82
6-048A	GONNEVILLE, ROGER & DONNA	1,000	-	-	1,000	\$ 14.34
6-052	GONNEVILLE, ROGER & DONNA	113,000	186,000	20,000	279,000	\$ 4,000.86
6-051	GONNEVILLE, ROGER & DONNA	49,000	-	-	49,000	\$ 702.66
6-048B	GONNEVILLE, ROGER E & DONNA G	5,000	-	-	5,000	\$ 71.70
6-051-004	GONNEVILLE, STEVEN E & MARIE A	74,000	232,000	20,000	286,000	\$ 4,101.24
6-052-001	GONNEVILLE, THOMAS R	110,000	404,000	-	514,000	\$ 7,370.76

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7-031	GOODWINS MILLS ADVENT CHRISTIAN CHURCH	44,000	130,000	20,000	154,000	\$ 2,208.36
2-065-001	GOODWINS MILLS UNITED METHODIST CHURCH	73,000	169,000	20,000	222,000	\$ 3,183.48
3-069	GOOGINS, DANA G & BECKLER, KAREN R	74,000	128,000	20,000	182,000	\$ 2,609.88
8-010-001	GORTON, TIMOTHY M	69,000	111,000	-	180,000	\$ 2,581.20
1-012D-011	GOSSELIN, RICHARD D & TRISHA A	71,000	115,000	20,000	166,000	\$ 2,380.44
3-064-011	GOULET, BRIAN P & ASHLEY M	68,000	152,000	-	220,000	\$ 3,154.80
3-062-001	GOVE, RICHARD E	25,000	-	-	25,000	\$ 358.50
7-032	GOWEN, REBECCA E	70,000	267,000	20,000	317,000	\$ 4,545.78
3-022	GRAFFAM, CHANTELE L & KEVIN JOSEPH	74,000	120,000	-	194,000	\$ 2,781.96
3-048	GRANT, NATHAN A JR & SHANNON A	75,000	152,000	20,000	207,000	\$ 2,968.38
5-020	GRANTHAM, EDWARD B	135,000	117,000	-	252,000	\$ 3,613.68
5-021-001	GRANTHAM, EDWARD B & PEARL C	81,000	141,000	20,000	202,000	\$ 2,896.68
5-021	GRANTHAM, EDWARD B, PER REP FOR THE ESTATE OF GRANTHAM, DAVID	2,000	-	-	2,000	\$ 28.68
5-021-004	GRANTHAM, GINGER DAWN & DIXON, JOHN DAVID	58,000	172,000	-	230,000	\$ 3,298.20
5-029-001	GRANTHAM, MARK	86,000	97,000	-	183,000	\$ 2,624.22
1-012D-015	GRANTZ, PAUL N & CLAUDINE M	79,000	125,000	-	204,000	\$ 2,925.36
3-069-002	GRASS, CRAIG B	84,000	142,000	20,000	206,000	\$ 2,954.04
2-071D	GRAY, SHERMAN	80,000	130,000	20,000	190,000	\$ 2,724.60
2-015D-002	GREEN, ROBERT E & KARLA L	70,000	132,000	20,000	182,000	\$ 2,609.88
4-015-003	GREENE, DONALD EMERY JR & CARRIE ALICIA	56,000	182,000	-	238,000	\$ 3,412.92
3-034	GREGOIRE, GLORIA J	71,000	-	-	71,000	\$ 1,018.14
3-035	GREGOIRE, GLORIA J	79,000	72,000	20,000	131,000	\$ 1,878.54
2-056D-004	GRENIER, KIM M	73,000	224,000	20,000	277,000	\$ 3,972.18
9-001	GRONDIN, JOEL M & DARCY E	103,000	213,000	20,000	296,000	\$ 4,244.64
9-005	GROVER, ALBERT S & LINDA E	70,000	220,000	20,000	270,000	\$ 3,871.80
2-033-003	GUAY, CARL R	89,000	196,000	20,000	265,000	\$ 3,800.10
3-069-001	GUAY, GERALD P, TRUSTEE	107,000	288,000	20,000	375,000	\$ 5,377.50
1-006-001	GUAY, KENNETH J	73,000	188,000	-	261,000	\$ 3,742.74
2-033	GUAY, RICKY R & LEILANI D	83,000	184,000	-	267,000	\$ 3,828.78
2-033-004	GUAY, RICKY R & LEILANI D	81,000	180,000	20,000	241,000	\$ 3,455.94
3-057D	GUILLETTE, ROBERT C	80,000	193,000	20,000	253,000	\$ 3,628.02
7-011	GUINEY, SHEILA	75,000	126,000	20,000	181,000	\$ 2,595.54
8-008T-012	GUNTHER, LORI	-	16,000	-	16,000	\$ 229.44

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
6-001-001	GUSTAVSON, ROGER A	57,000	252,000	20,000	289,000	\$ 4,144.26
8-021	H A MAPES INC	57,000	237,000	-	294,000	\$ 4,215.96
3-038	H F PROPERTIES INC	46,000	-	-	46,000	\$ 659.64
3-040	H F PROPERTIES INC	176,000	411,000	-	587,000	\$ 8,417.58
3-036-001	H F PROPERTIES INC	5,000	-	-	5,000	\$ 71.70
2-051-001	HAFNER, JASON T & ANNA M	70,000	132,000	-	202,000	\$ 2,896.68
4-021-002	HALL, BRETT A	78,000	97,000	20,000	155,000	\$ 2,222.70
9-004	HALL, DUDLEY W & BRUCE W, TRUSTEES	80,000	253,000	-	333,000	\$ 4,775.22
4-006	HALL, ELIZABETH A	79,000	109,000	20,000	168,000	\$ 2,409.12
2-015	HALL, GALEN D & LISA A	70,000	193,000	20,000	243,000	\$ 3,484.62
6-041D-004	HALL, RICHARD D	129,000	351,000	20,000	460,000	\$ 6,596.40
3-064D-003	HALLER, TIFFANY S	69,000	224,000	20,000	273,000	\$ 3,914.82
8-002-001	HANUSEK, JOHN & LINDA M	70,000	193,000	20,000	243,000	\$ 3,484.62
5-013-007	HARMON, ZEKE	70,000	134,000	-	204,000	\$ 2,925.36
1-013-002	HARPER, LORIN G	53,000	106,000	20,000	139,000	\$ 1,993.26
8-020T-005	HARRIMAN, ALICE R & HILTON, VANESSA MAY	-	18,000	-	18,000	\$ 258.12
5-013	HARRIMAN, JAROD M & JENNIFER L	115,000	386,000	20,000	481,000	\$ 6,897.54
5-013-001	HARRIMAN, NANCY M	73,000	227,000	20,000	280,000	\$ 4,015.20
3-039	HARRIS, BENJAMIN J & ARELLE L	75,000	199,000	20,000	254,000	\$ 3,642.36
3-043C	HARRIS, CARL W SR & WILMA L	75,000	133,000	20,000	188,000	\$ 2,695.92
3-040-003	HARRIS, CLINTON A & RACHEL A	89,000	324,000	20,000	393,000	\$ 5,635.62
3-039-002	HARRIS, CLINTON A & RACHEL A	20,000	-	-	20,000	\$ 286.80
3-043-003	HARRIS, DAVID B & ROBINSON, ANGELA M	59,000	227,000	-	286,000	\$ 4,101.24
4-035	HARRIS, DIXIE A	101,000	-	-	101,000	\$ 1,448.34
3-021	HARRIS, DIXIE A	5,000	-	-	5,000	\$ 71.70
5-005-002	HARRIS, KEITH S	9,000	-	-	9,000	\$ 129.06
5-006	HARRIS, KEITH S	6,000	-	-	6,000	\$ 86.04
4-030C	HARRIS, KEITH S	107,000	194,000	20,000	281,000	\$ 4,029.54
4-030E	HARRIS, KEITH S & ANGELA B	13,000	43,000	-	56,000	\$ 803.04
4-031	HARRIS, KEITH S & BENJAMIN J	66,000	-	-	66,000	\$ 946.44
4-024	HARRIS, KEITH S & BENJAMIN J	6,000	-	-	6,000	\$ 86.04
4-025	HARRIS, KEITH S & BENJAMIN J	117,000	85,000	-	202,000	\$ 2,896.68
5-039-006	HARRIS, KRISTIN L & CHRISTOPHER J	73,000	161,000	20,000	214,000	\$ 3,068.76
3-043	HARRIS, PAUL W, PER REP FOR THE ESTATE OF HARRIS, IRENE E	112,000	75,000	-	187,000	\$ 2,681.58
3-043H	HARRIS, PAUL WESTON	53,000	-	-	53,000	\$ 760.02
3-043I	HARRIS, PHILIP B	73,000	44,000	-	117,000	\$ 1,677.78
3-043F	HARRIS, PHILIP B SR & COLLEEN E	84,000	122,000	20,000	186,000	\$ 2,667.24
2-046	HARRIS, WILLIAM	45,000	-	-	45,000	\$ 645.30

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-039-004	HARRIS, WILLIAM H	73,000	206,000	-	279,000	\$ 4,000.86
3-039-001	HARRIS, WILLIAM W	61,000	-	-	61,000	\$ 874.74
3-043-001	HARRIS, WILLIAM W & DIXIE A	17,000	-	-	17,000	\$ 243.78
3-005	HARRIS, WILLIAM W & DIXIE A -TIC	41,000	-	-	41,000	\$ 587.94
8-011	HASKELL, JESSICA L	70,000	94,000	-	164,000	\$ 2,351.76
5-029-006	HASLAM, KYLE R	74,000	216,000	-	290,000	\$ 4,158.60
4-015-002	HAVU, ALFRED O JR & HAZEL JANE	52,000	15,000	20,000	47,000	\$ 673.98
4-015	HAVU, ALFRED O JR (1/2 INT) & HAVU, DAVID M & JOANN A, TRUSTEES (1/2 INT) -TIC	240,000	213,000	20,000	433,000	\$ 6,209.22
4-022	HAVU, ELLEN MELINDA	51,000	203,000	20,000	234,000	\$ 3,355.56
2-010	HAYWARD, CHARLES W JR & JUDITH	78,000	145,000	20,000	203,000	\$ 2,911.02
2-056D-003	HEBERT, JOHN M & DOYON-HEBERT, REBECCA L	73,000	368,000	20,000	421,000	\$ 6,037.14
3-064-010	HEBERT, MATTHEW M & JANELLE A	68,000	177,000	-	245,000	\$ 3,513.30
6-004-003	HEBERT, NICHOLAS	74,000	161,000	-	235,000	\$ 3,369.90
2-056D-005	HEBERT, SCOTT P & LORIE M, TRUSTEES	73,000	247,000	20,000	300,000	\$ 4,302.00
7-002	HENNESSEY, CYNTHIA G	73,000	283,000	20,000	336,000	\$ 4,818.24
8-001	HILL, C DAVID	176,000	134,000	-	310,000	\$ 4,445.40
6-040	HILL, C DAVID & ROSE MARIE	95,000	53,000	-	148,000	\$ 2,122.32
8-008	HILL, C DAVID & ROSE MARIE	163,000	99,000	-	262,000	\$ 3,757.08
1-016	HILL, C DAVID & ROSE MARIE	182,000	146,000	20,000	308,000	\$ 4,416.72
6-032	HILL, C DAVID & ROSE MARIE	9,000	1,000	-	10,000	\$ 143.40
6-041	HILL, C DAVID & ROSE MARIE	20,000	-	-	20,000	\$ 286.80
2-079	HILL, C DAVID & ROSE MARIE	33,000	-	-	33,000	\$ 473.22
8-001-001	HILL, CONNIE D	29,000	210,000	20,000	219,000	\$ 3,140.46
8-001-002T	HILL, DOUGLAS	-	29,000	-	29,000	\$ 415.86
6-040-001	HILL, DOUGLAS DAVID & CONNIE DAVELYN	22,000	-	-	22,000	\$ 315.48
2-078	HILL, GEORGE W & SARALEIGH Y	140,000	212,000	20,000	332,000	\$ 4,760.88
3-064D-005	HILTON, SCOTT C & CINDY A	69,000	234,000	20,000	283,000	\$ 4,058.22
6-041-006	HIRST, MICHAEL N	79,000	135,000	-	214,000	\$ 3,068.76
4-013	HIRST, WILLIAM N & SUYAPA I	92,000	110,000	20,000	182,000	\$ 2,609.88
2-015D-003	HOLLEY, GREGORY M & MELISSA B	70,000	175,000	20,000	225,000	\$ 3,226.50
2-032-002	HOOD, BETTY LYNN	71,000	222,000	20,000	273,000	\$ 3,914.82
6-021	HOOD, JOHN N	82,000	208,000	-	290,000	\$ 4,158.60
6-019	HOOD, JOHN N	15,000	104,000	-	119,000	\$ 1,706.46
6-019A	HOOD, LESLIE	73,000	98,000	20,000	151,000	\$ 2,165.34
6-005-004	HOOPER, LINDA	74,000	187,000	20,000	241,000	\$ 3,455.94

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-035-007	HOOPER, THOMAS	59,000	230,000	20,000	269,000	\$ 3,857.46
2-021D-016	HOUDE, MEGHAN & KEVIN	77,000	241,000	20,000	298,000	\$ 4,273.32
3-064-001	HOULE, MARC V & MARY J	70,000	183,000	20,000	233,000	\$ 3,341.22
5-010	HOWARD, ROBIN & JAMES	1,000	30,000	-	31,000	\$ 444.54
5-011-001	HOWARD, ROBIN & JAMES	79,000	185,000	-	264,000	\$ 3,785.76
5-047	HOYT, GARY G	9,000	-	-	9,000	\$ 129.06
8-020T-004	HUBBARD, PATRICIA & TRACY, DONNA	-	29,000	20,000	9,000	\$ 129.06
5-041D-001	HUDDLESTON, DEBI J	73,000	218,000	20,000	271,000	\$ 3,886.14
5-002A	HUGUENIN, ALAN R & ROBIN L A	70,000	99,000	20,000	149,000	\$ 2,136.66
6-003-003	HUNT, DIANE C	57,000	-	-	57,000	\$ 817.38
6-003	HUNT, DIANE C & MATTHEW E	75,000	272,000	20,000	327,000	\$ 4,689.18
7-001-003	HUNT, GEORGE F & HUNT, COLIN G	69,000	132,000	-	201,000	\$ 2,882.34
2-012D-004	HUOT, ROGER J & DONNA L	71,000	95,000	20,000	146,000	\$ 2,093.64
5-002A-001	HURLEY, LYNN	73,000	153,000	20,000	206,000	\$ 2,954.04
7-013	INHABITANTS OF THE TOWN OF LYMAN & INHABITANTS OF THE TOWN OF DAYTON -TIC	4,000	-	4,000	-	\$ -
5-035-006	INNESS, EDWARD	56,000	204,000	-	260,000	\$ 3,728.40
2-065-002	JACKSON, LEON & TINA	73,000	262,000	20,000	315,000	\$ 4,517.10
2-008B-001	JACOBS, RICHARD	71,000	89,000	-	160,000	\$ 2,294.40
5-019-002	JANDREAU, TONY & SHIRLEY	73,000	210,000	20,000	263,000	\$ 3,771.42
4-003	JENSEN, LARRY R	121,000	88,000	20,000	189,000	\$ 2,710.26
2-038-002	JOHNSON, DANIEL C & MELISSA RAE	78,000	166,000	-	244,000	\$ 3,498.96
5-013-012	JOHNSON, KATHERINE HARRIMAN & HARRIMAN, JAROD MICHAEL	74,000	-	-	74,000	\$ 1,061.16
3-066-001	JOHNSON, PATRICIA & CONWAY, HEATH	73,000	199,000	-	272,000	\$ 3,900.48
4-021-001	JOHNSON, SCOTT S & JENNIFER A	75,000	69,000	-	144,000	\$ 2,064.96
4-001-001	JOHNSON, STUART L & DEBORAH L	56,000	249,000	20,000	285,000	\$ 4,086.90
5-051	JOHNSTON, FAITH & ROBERT D	5,000	-	-	5,000	\$ 71.70
8-013D-005	JOYCE, RALPH & BRENDA S	77,000	159,000	20,000	216,000	\$ 3,097.44
7-018	JUDICE, STEPHEN	68,000	105,000	-	173,000	\$ 2,480.82
8-020T-002	JURGEN, AGNES	-	21,000	21,000	-	\$ -
3-025	JW GROUP LLC	75,000	-	-	75,000	\$ 1,075.50
3-023	JW GROUP LLC	110,000	-	-	110,000	\$ 1,577.40
2-021D-001	KALOYARES, CONSTANTINOS & ALICE	73,000	127,000	20,000	180,000	\$ 2,581.20
2-034	KEENE, HAROLD & LINDA	66,000	109,000	20,000	155,000	\$ 2,222.70
8-014	KENNIE, THEODORE & LISA J	64,000	150,000	20,000	194,000	\$ 2,781.96

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
4-034	KENNIE, TIMOTHY & PRISCILLA	73,000	282,000	20,000	335,000	\$ 4,803.90
2-021D-007	KIMBALL, DENNIS & DEBRA	75,000	127,000	20,000	182,000	\$ 2,609.88
9-001-002	KIMBALL, LAWRENCE R & MARSHA A G, TRUSTEES	71,000	304,000	-	375,000	\$ 5,377.50
4-004	KING, CHARLES W & SANDRA L	74,000	127,000	-	201,000	\$ 2,882.34
5-015-001	KING, LISA & TIMOTHY	73,000	186,000	20,000	239,000	\$ 3,427.26
5-039-005	KNOWLTON, SAMUEL S	78,000	136,000	-	214,000	\$ 3,068.76
3-064-012	KOTCH, AUSTIN J & NATSUMI	68,000	153,000	-	221,000	\$ 3,169.14
2-021C	KURKUL, JEFFREY & JENNIFER	67,000	213,000	20,000	260,000	\$ 3,728.40
3-066	LABBE, DENIS & LINDA	70,000	197,000	20,000	247,000	\$ 3,541.98
8-008-002	LABBE, JASON P & KAREN L	71,000	157,000	-	228,000	\$ 3,269.52
8-013D-006	LABONTE, CHARLES M & PEGGY P	74,000	234,000	20,000	288,000	\$ 4,129.92
4-016B	LABONTE, JASON R	39,000	-	-	39,000	\$ 559.26
2-068-001	LABRECQUE, SHANNON L	79,000	187,000	20,000	246,000	\$ 3,527.64
3-025-003	LACHANCE, JUSTIN H & DANIELLE B	53,000	207,000	26,000	234,000	\$ 3,355.56
3-025-001	LACHANCE, LAWRENCE E	75,000	242,000	20,000	297,000	\$ 4,258.98
2-056D-006	LACHANCE, PAUL & LINDA	73,000	221,000	20,000	274,000	\$ 3,929.16
3-061	LAFLAMME, DANIEL M & KAREN A	79,000	261,000	20,000	320,000	\$ 4,588.80
2-014D-002	LAFLAMME, RICHARD & TAMMY	70,000	125,000	-	195,000	\$ 2,796.30
2-014D-004	LAFLAMME, RICHARD R & TAMMY L	70,000	198,000	20,000	248,000	\$ 3,556.32
2-028	LAGARDE, TAMARA	56,000	105,000	20,000	141,000	\$ 2,021.94
4-016D-008	LAGASSE, GARY & MONICA	60,000	256,000	20,000	296,000	\$ 4,244.64
1-012D-038	LAGERSTROM, ERIC B	73,000	279,000	-	352,000	\$ 5,047.68
4-041	LAGUEUX, DAVID L & NADINE	43,000	134,000	20,000	157,000	\$ 2,251.38
2-014D-013	LAJOIE, CHRISTY L & JAMES A	70,000	233,000	20,000	283,000	\$ 4,058.22
5-028-003	LAMBERT, JENNIE L	75,000	256,000	20,000	311,000	\$ 4,459.74
6-038-001	LAMBERT, MARK R & DAWN M	73,000	219,000	20,000	272,000	\$ 3,900.48
5-039-007	LAMON, JOEL M, TRUSTEE	57,000	188,000	-	245,000	\$ 3,513.30
2-021D-013	LAMONT, CARRIE	77,000	158,000	20,000	215,000	\$ 3,083.10
2-071-003	LAMONTAGNE, MICHAEL J	150,000	306,000	-	456,000	\$ 6,539.04
2-071B	LAMONTAGNE, MICHAEL J & LAURIE A	82,000	255,000	20,000	317,000	\$ 4,545.78
2-047	LANDRY, GREGORY, TRUSTEE	57,000	-	-	57,000	\$ 817.38
3-043B	LANDRY, GREGORY, TRUSTEE	3,000	-	-	3,000	\$ 43.02
3-051	LANDRY, GREGORY, TRUSTEE	72,000	-	-	72,000	\$ 1,032.48
3-052	LANDRY, GREGORY, TRUSTEE	84,000	175,000	-	259,000	\$ 3,714.06
6-005-005	LANDRY, ROGER	67,000	201,000	20,000	248,000	\$ 3,556.32
5-021-003	LAPIERRE, JEFFREY A & KACIE D	58,000	179,000	20,000	217,000	\$ 3,111.78
2-021B	LAPLANT, CRAIG & HILARY J	62,000	165,000	20,000	207,000	\$ 2,968.38
1-012D-001	LAPOINTE, BRIAN L	73,000	241,000	20,000	294,000	\$ 4,215.96

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-040-001	LARIVIERE, CRYSTAL ANNE & SUNDBERG, MICHAEL	59,000	-	-	59,000	\$ 846.06
2-040A	LARIVIERE, DONALD & ELAINE	67,000	117,000	20,000	164,000	\$ 2,351.76
2-040	LARIVIERE, DONALD & ELAINE	15,000	49,000	-	64,000	\$ 917.76
2-068	LARIVIERE, DONALD & ELAINE	12,000	-	-	12,000	\$ 172.08
8-020	LARIVIERE, DONALD & ELAINE	183,000	434,000	-	617,000	\$ 8,847.78
8-020T-001	LAROCHELLE, CARL & MARLENE	-	21,000	20,000	1,000	\$ 14.34
3-003	LAVOIE, GAIL G	56,000	121,000	20,000	157,000	\$ 2,251.38
5-029-003	LAVOIE, LANCE J & HEATHER D	74,000	160,000	20,000	214,000	\$ 3,068.76
3-066-002	LEACH, MICHAEL E & SHERRY L	2,000	-	-	2,000	\$ 28.68
5-005-001	LEBLANC, EDWARD III & SARAH A	61,000	160,000	20,000	201,000	\$ 2,882.34
5-008	LEBLANC, EDWARD III & SARAH A	44,000	74,000	-	118,000	\$ 1,692.12
5-005	LEBLANC, EDWARD J III & SARAH A	32,000	-	-	32,000	\$ 458.88
5-004	LEBLANC, EDWARD J III & SARAH A	57,000	-	-	57,000	\$ 817.38
4-029	LEBLANC, MATTHEW P	125,000	202,000	-	327,000	\$ 4,689.18
5-007	LEBLANC, SARAH A & EDWARD J III	42,000	-	-	42,000	\$ 602.28
4-030B	LEBLANC, SHARON	104,000	226,000	20,000	310,000	\$ 4,445.40
4-030F-002	LEBLANC-SYDNOR, SUSAN	110,000	255,000	-	365,000	\$ 5,234.10
6-051-001	LECLAIR, RICHARD C JR & CAROLYN P	73,000	192,000	20,000	245,000	\$ 3,513.30
6-039	LECLAIR, RICHARD CHARLES JR AND LECLAIR, CAROLYN P & RICHARD CHARLES III	103,000	-	-	103,000	\$ 1,477.02
6-042	LECLERC, NORMAND R & HANDLEN- LECLERC, PAMELA J	68,000	93,000	20,000	141,000	\$ 2,021.94
5-026-002	LEDOUX, MELISSA A & DENIS K	79,000	192,000	-	271,000	\$ 3,886.14
3-063	LEDOUX, ROGER & LAURETTE	70,000	193,000	20,000	243,000	\$ 3,484.62
2-038-003	LEHOUX, JASON	75,000	156,000	-	231,000	\$ 3,312.54
5-041D-002	LEMIEUX, RONNIE F & JOANNE B	59,000	244,000	20,000	283,000	\$ 4,058.22
2-021D-005	LEPAULOUE, DAVID K & RACHEL A	73,000	130,000	20,000	183,000	\$ 2,624.22
2-071	LETENDRE, DONALD P & DONNA A	112,000	357,000	26,000	443,000	\$ 6,352.62
2-014D-003	LETOURNEAU, PATRICIA	71,000	171,000	20,000	222,000	\$ 3,183.48
4-039-001	LEVESQUE, CLAUDETTE	68,000	-	-	68,000	\$ 975.12
2-062	LEVESQUE, ERNEST L & BILLIE JO	47,000	25,000	20,000	52,000	\$ 745.68
2-072A	LEVESQUE, RACHEL	70,000	96,000	20,000	146,000	\$ 2,093.64
4-034-002	LHEUREUX, CHERYLEE & CHRISTOPHER E	94,000	198,000	20,000	272,000	\$ 3,900.48
1-005-001	LHEUREUX, CHRISTOPHER & CHERYLEE	93,000	143,000	-	236,000	\$ 3,384.24
3-071	LIBBY, RICHARD S II	115,000	260,000	20,000	355,000	\$ 5,090.70

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-032-014	LITTLEFIELD, EDWARD K	57,000	288,000	20,000	325,000	\$ 4,660.50
4-036-005	LITTLEFIELD, JOHN R	67,000	321,000	-	388,000	\$ 5,563.92
2-030-001	LITTLEFIELD, ROGER E	54,000	140,000	20,000	174,000	\$ 2,495.16
5-032-013	LITTLEFIELD, SCOTT & MICHELLE	59,000	147,000	20,000	186,000	\$ 2,667.24
8-020T-006	LITTLEFIELD, STANLEY E & CAROL J	-	26,000	20,000	6,000	\$ 86.04
3-058-003	LOIGNON, KEITH G & MAUREEN A	70,000	57,000	20,000	107,000	\$ 1,534.38
8-008T-006	LOIGNON, NINA	-	26,000	20,000	6,000	\$ 86.04
3-042-001	LOIGNON, WESTLEY D	80,000	255,000	20,000	315,000	\$ 4,517.10
2-021D-009	LORD, JUSTIN J & INEZ	79,000	172,000	20,000	231,000	\$ 3,312.54
5-050	LORD, MARJORIE A & DONALD F	11,000	-	-	11,000	\$ 157.74
6-039-003	LORD, STEVEN M & KELLY-LORD, ANGEL R	57,000	202,000	20,000	239,000	\$ 3,427.26
4-039	LOSHAW, ALCIA & RYAN	76,000	426,000	20,000	482,000	\$ 6,911.88
3-064-013	LOWELL, CHRISTOPHER M & MORA, SHAKIRA	68,000	192,000	-	260,000	\$ 3,728.40
5-029-005	LOWELL, KENNETH D SR & BONNIE DEE	98,000	271,000	-	369,000	\$ 5,291.46
6-041D-001	LUCY, TIMOTHY & KAREN	66,000	238,000	20,000	284,000	\$ 4,072.56
1-012D-006	LYDON, JOCELYN	75,000	197,000	20,000	252,000	\$ 3,613.68
1-005-003	LYDON, RICHARD W & DIANE N	53,000	-	-	53,000	\$ 760.02
2-056D-001	MACDOUGALL, DONALD A & KYLA L	73,000	194,000	-	267,000	\$ 3,828.78
8-008T-007	MACHADO, MARK	-	18,000	18,000	-	\$ -
7-030	MADDEN, PATRICK A III & TARDIF, CHRISTINE A	61,000	92,000	-	153,000	\$ 2,194.02
8-022	MAINE D.O.T.	50,000	-	50,000	-	\$ -
6-050Z	MAINE RSA #1 INC	55,000	161,000	-	216,000	\$ 3,097.44
1-012D-016	MAJOR, BROCK D II & MEAGAN L	80,000	92,000	-	172,000	\$ 2,466.48
6-048	MALM, MARK & DIANE M	73,000	178,000	20,000	231,000	\$ 3,312.54
8-008T-003	MALONEY, SAM	-	20,000	-	20,000	\$ 286.80
3-064-007	MARCHAND, JOSHUA J AND MARCHAND, DONALD J & YVONNE J	71,000	164,000	20,000	215,000	\$ 3,083.10
2-071A	MARINE, GEORGE E JR	70,000	123,000	20,000	173,000	\$ 2,480.82
8-007-001	MARSHALL, JAMES R	73,000	151,000	-	224,000	\$ 3,212.16
4-019	MARTIN, DEAN S & MARJORIE	64,000	-	-	64,000	\$ 917.76
4-028	MARTIN, JUDITH	109,000	111,000	-	220,000	\$ 3,154.80
4-030F-001	MARTIN, KRISTIN R	111,000	178,000	20,000	269,000	\$ 3,857.46
3-067-001	MARTIN, SHAWN E & VISETHEA C	84,000	287,000	20,000	351,000	\$ 5,033.34
2-014D-015	MASTELLER, SCOTT G & HARMON, DARLENE M	76,000	178,000	20,000	234,000	\$ 3,355.56
3-064-006	MATWYKO, LISA	69,000	145,000	20,000	194,000	\$ 2,781.96
3-027	MAURICE, JASON & TODD -TIC	67,000	139,000	26,000	180,000	\$ 2,581.20

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
1-012D-008	MAURICE, TAMMY M	71,000	138,000	20,000	189,000	\$ 2,710.26
8-008T-001	MAZZILLO, PATRICK	-	21,000	-	21,000	\$ 301.14
2-012A	MCCARDELL, W MICHAEL & MELINDA H	71,000	156,000	20,000	207,000	\$ 2,968.38
5-035A-006	MCCONNELL, IAN A & CELIA B	72,000	204,000	20,000	256,000	\$ 3,671.04
7-020	MCCURDY, LEE F & CRYSTAL A	60,000	117,000	20,000	157,000	\$ 2,251.38
4-020	MCDONOUGH, STEVEN M	61,000	16,000	-	77,000	\$ 1,104.18
5-042	MCINTYRE, DANIEL P	90,000	-	-	90,000	\$ 1,290.60
5-012	MCKENNEY, THOMAS F	110,000	360,000	26,000	444,000	\$ 6,366.96
8-016	MCKNIGHT, DAVID & LAURA	70,000	59,000	20,000	109,000	\$ 1,563.06
3-031	MCLAUGHLIN, GLORIA, LIFE ESTATE	69,000	95,000	20,000	144,000	\$ 2,064.96
4-005	MCLAUGHLIN, JOSEPH & MAXINE	182,000	147,000	20,000	309,000	\$ 4,431.06
4-005-004	MCLAUGHLIN, JOSEPH T II & TRACY L	73,000	138,000	20,000	191,000	\$ 2,738.94
3-073D-003	MCLEAN, MONA M	73,000	119,000	26,000	166,000	\$ 2,380.44
8-013D-007	MCMACHEN, TIMOTHY J & GINA, TRUSTEES	115,000	316,000	20,000	411,000	\$ 5,893.74
4-036-002	MECAP, LLC	75,000	118,000	-	193,000	\$ 2,767.62
7-026	MERRILL, ANNETTE	60,000	166,000	-	226,000	\$ 3,240.84
2-010-001	MERRILL, MALCOLM R & ANNELIESE M	71,000	139,000	26,000	184,000	\$ 2,638.56
8-008T-002	MERRILL, MARY & PRIESTMAN, LARRY	-	18,000	18,000	-	\$ -
6-044D-005	MERRILL, PETER L & MARGARET L	67,000	295,000	20,000	342,000	\$ 4,904.28
2-065-003	MESERVE, BRADLEY	77,000	260,000	20,000	317,000	\$ 4,545.78
6-035	MESERVE, CLEMENT E JR & MERRILEE, TRUSTEES	17,000	21,000	-	38,000	\$ 544.92
5-053	MESERVE, EUGENE	6,000	-	-	6,000	\$ 86.04
6-034	MESERVE, EUGENE	9,000	-	-	9,000	\$ 129.06
3-041	MESERVE, EUGENE & VALERIE; AND MESERVE, JUSTIN & SETH	78,000	33,000	-	111,000	\$ 1,591.74
5-055	MESERVE, EUGENE & VALERIE; AND MESERVE, JUSTIN & SETH	82,000	166,000	20,000	228,000	\$ 3,269.52
5-055-002	MESERVE, EUGENE P	73,000	104,000	-	177,000	\$ 2,538.18
3-041-001	MESERVE, JUSTIN & KAMOLPHAN	74,000	149,000	20,000	203,000	\$ 2,911.02
2-065	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	2,000	-	-	2,000	\$ 28.68
2-073	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	5,000	-	-	5,000	\$ 71.70
2-073A	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	77,000	167,000	20,000	224,000	\$ 3,212.16
2-073B	MESERVE, MERRILEE & CLEMENT E JR, TRUSTEES	5,000	-	-	5,000	\$ 71.70

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
5-014-001	MESERVE, SANDRA	55,000	-	-	55,000	\$ 788.70
5-014-002	MESERVE, SANDRA	73,000	167,000	20,000	220,000	\$ 3,154.80
5-014	MESERVE, SANDRA J	47,000	-	-	47,000	\$ 673.98
5-014-004	MESERVE, SANDRA J	10,000	-	-	10,000	\$ 143.40
5-013-006A	MESERVE, STEPHEN	70,000	135,000	-	205,000	\$ 2,939.70
2-059	METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	68,000	-	68,000	-	\$ -
2-058-002	METIS EASTERN TRIBAL INDIAN SOCIETY OF MAINE	79,000	132,000	-	211,000	\$ 3,025.74
6-028	MICHAUD, HOWARD J III & DORIS T	69,000	117,000	20,000	166,000	\$ 2,380.44
5-032-005	MILLER, BECKY M	73,000	136,000	-	209,000	\$ 2,997.06
5-013-003	MILLER, CHRISTOPHER & CHARRON, HOLLY	76,000	135,000	-	211,000	\$ 3,025.74
6-044D-010	MILLER, KIMBERLY, TRUSTEE	122,000	421,000	26,000	517,000	\$ 7,413.78
4-012	MILLIGAN, THOMAS JR	156,000	2,000	-	158,000	\$ 2,265.72
4-014-002	MILLIGAN, THOMAS JR	69,000	-	-	69,000	\$ 989.46
4-011	MILLIGAN, THOMAS JR	13,000	-	-	13,000	\$ 186.42
1-012D-030	MINIUTTI, KIMBERLY A & VINCENT	72,000	197,000	20,000	249,000	\$ 3,570.66
2-064-004	MISHOE, SHERI ANN & HAROLD O JR	77,000	85,000	-	162,000	\$ 2,323.08
5-056	MITCHELL, LINDA H	74,000	171,000	20,000	225,000	\$ 3,226.50
4-009-002	MITCHELL, MICHAEL P & KATHERINE L	79,000	223,000	20,000	282,000	\$ 4,043.88
1-012D-024	MITCHELL, MICHAEL W & LINDA M	77,000	211,000	20,000	268,000	\$ 3,843.12
3-018A	MONROE, BRET A & VICKI C	81,000	299,000	20,000	360,000	\$ 5,162.40
3-018A-001	MONROE, BRUCE A & THERESA D	56,000	73,000	-	129,000	\$ 1,849.86
3-018A-002	MONROE, BRUCE A & THERESA D	79,000	228,000	20,000	287,000	\$ 4,115.58
4-034-001	MOOERS, MARK W & KIMBERLY S	73,000	172,000	20,000	225,000	\$ 3,226.50
7-008	MOOERS, ROGER W & JEAN	75,000	297,000	20,000	352,000	\$ 5,047.68
2-070	MOORE, MICHELLE L & LABELLE, DEREK R	66,000	149,000	-	215,000	\$ 3,083.10
1-012D-021	MORGAN, EDWARD A & LISA M	72,000	123,000	20,000	175,000	\$ 2,509.50
2-021D-023	MORIN, CANDACE L & RICHARD R JR	75,000	209,000	-	284,000	\$ 4,072.56
2-014D-012	MORIN, ERIC	70,000	130,000	20,000	180,000	\$ 2,581.20
3-073D-004	MORIN, JAMES P & PORTER, SHANNON	74,000	229,000	20,000	283,000	\$ 4,058.22
2-020D-003	MORIN, MARK P & PAULINE	72,000	330,000	20,000	382,000	\$ 5,477.88
5-039-003	MORISCHE, STEVEN ALLEN & CROWLEY, KRISTINA	77,000	180,000	20,000	237,000	\$ 3,398.58
5-019-005	MORRISON, BRIAN J & HEATHER L	54,000	239,000	20,000	273,000	\$ 3,914.82

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
4-038	MORRISON, FRANCES KAY & GRAY	105,000	74,000	-	179,000	\$ 2,566.86
4-016D-010	MORSE, STEVE C & LISA M	59,000	399,000	20,000	438,000	\$ 6,280.92
5-029	MORSE, STEVEN C & LISA M	79,000	-	-	79,000	\$ 1,132.86
8-008T-010	MUIR, TIFFANY & MARY	-	25,000	-	25,000	\$ 358.50
6-036	MULLEN, JONATHAN E	74,000	123,000	-	197,000	\$ 2,824.98
3-002-002	MULLETT, ALAN D	70,000	31,000	-	101,000	\$ 1,448.34
3-001	MULLETT, ALAN D & LINDA J	114,000	150,000	20,000	244,000	\$ 3,498.96
3-002-005	MULLETT, LEROY	90,000	104,000	20,000	174,000	\$ 2,495.16
3-002-006	MULLETT, LEROY	74,000	108,000	-	182,000	\$ 2,609.88
3-002-007	MULLETT, LINDA J & ALAN D	56,000	119,000	-	175,000	\$ 2,509.50
3-002	MULLETT, RAYMOND J	76,000	75,000	-	151,000	\$ 2,165.34
3-002-001	MULLETT, RAYMOND J	104,000	147,000	26,000	225,000	\$ 3,226.50
8-008T-011	MURPHY, TONYA L	-	17,000	-	17,000	\$ 243.78
3-046	MURRAY, DONNA G	75,000	122,000	20,000	177,000	\$ 2,538.18
5-052	MUSK, JANET HILL	102,000	-	-	102,000	\$ 1,462.68
2-014D-001	NADEAU, RALPH L & JAMIE C	71,000	223,000	20,000	274,000	\$ 3,929.16
2-008A-001	NASON, CYNTHIA A & THOMAS A	70,000	110,000	20,000	160,000	\$ 2,294.40
5-032-006	NASON, JOSEPH R JR	79,000	170,000	20,000	229,000	\$ 3,283.86
5-035-004	NASON, JOSEPH R SR	62,000	204,000	20,000	246,000	\$ 3,527.64
5-029-002	NICHOLS, NATHAN	74,000	99,000	20,000	153,000	\$ 2,194.02
1-012D-017	NICOLETTI, JEFF J & DANIELLE M	77,000	201,000	20,000	258,000	\$ 3,699.72
4-008	NILES, CAROL E	67,000	227,000	20,000	274,000	\$ 3,929.16
7-001-002	NORKUS, JEROMY T	69,000	114,000	20,000	163,000	\$ 2,337.42
5-026	OBAR, ASHLEY	95,000	226,000	-	321,000	\$ 4,603.14
2-033-002	OBRIEN, JAMES T & SANDRA A	73,000	163,000	20,000	216,000	\$ 3,097.44
4-016D-006	OLIVEIRA, JAY & PATRICIA	59,000	352,000	20,000	391,000	\$ 5,606.94
3-004D-006Z	OMNIPOINT HOLDINGS INC	37,000	134,000	-	171,000	\$ 2,452.14
5-019-006	ONEILL, KATHLEEN	99,000	264,000	20,000	343,000	\$ 4,918.62
2-021D-004	OPUDA, MICHAEL J & MARTEL, SHARON	73,000	198,000	20,000	251,000	\$ 3,599.34
2-015D-001	ORAVITZ, FRANK R & KAREN A	70,000	138,000	20,000	188,000	\$ 2,695.92
5-030A	ORIFICE, ANTHONY D & SUSAN W	70,000	199,000	20,000	249,000	\$ 3,570.66
2-007	OSGOOD, GARY D & KATHY J	67,000	125,000	-	192,000	\$ 2,753.28
8-015	OSGOOD, KRIS J	64,000	124,000	-	188,000	\$ 2,695.92
8-013D-003	OUELLETTE, JASON R & REED, TYLER W	74,000	187,000	20,000	241,000	\$ 3,455.94
5-026-003	OUELLETTE, LOGAN J & GAGNON, AMBER L	79,000	203,000	20,000	262,000	\$ 3,757.08
8-020T-008	PAGE, LAURIE A	-	32,000	20,000	12,000	\$ 172.08
2-012-010	PAQUETTE, TIMOTHY & SANDRA F - TIC	76,000	256,000	-	332,000	\$ 4,760.88
6-038-003	PARADIS, GERARD JR	77,000	258,000	26,000	309,000	\$ 4,431.06
3-012	PARADIS, ROBERT E & LOUISE P	68,000	124,000	20,000	172,000	\$ 2,466.48

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2-025	PARADY, LESTER L	72,000	177,000	20,000	229,000	\$ 3,283.86
1-012D-029	PARENT, JULIE	72,000	207,000	20,000	259,000	\$ 3,714.06
2-012D-007	PARENTEAU, KEVIN W & THERESA A	70,000	127,000	20,000	177,000	\$ 2,538.18
2-021D-019	PARENTEAU, MICHAEL P & SUSAN M	75,000	158,000	20,000	213,000	\$ 3,054.42
9-002	PARIS, SANDRA & KEITH	70,000	115,000	20,000	165,000	\$ 2,366.10
2-056D-002	PARSLOW, GREGORY E & AMY J	73,000	188,000	20,000	241,000	\$ 3,455.94
6-005	PATTEN, JOHN E	77,000	363,000	20,000	420,000	\$ 6,022.80
2-035	PAUL, DANIEL E	72,000	127,000	-	199,000	\$ 2,853.66
5-011	PAUL, DAVID F	158,000	448,000	-	606,000	\$ 8,690.04
3-043G	PAULIN, MARK J & MEESHA M	88,000	488,000	-	576,000	\$ 8,259.84
3-004D-001	PAYETTE, DAVID M & CAROL L	78,000	165,000	20,000	223,000	\$ 3,197.82
7-014-001	PEATMAN, KRISTY L	74,000	254,000	20,000	308,000	\$ 4,416.72
2-031	PELLERIN, BRIAN R & KRISTIE L	66,000	241,000	20,000	287,000	\$ 4,115.58
2-021D-011	PELUSO, JOHN	78,000	190,000	20,000	248,000	\$ 3,556.32
5-034-001	PENDLETON, DAVID O & BRIGITTE N	73,000	215,000	20,000	268,000	\$ 3,843.12
3-058-001	PERREAULT, PAUL R & LOUISE M	72,000	181,000	20,000	233,000	\$ 3,341.22
3-014	PERRONE, MICHAEL J S & NICOLE M	5,000	-	-	5,000	\$ 71.70
2-014D-009	PERRY, CARL R & THERESA M	70,000	158,000	-	228,000	\$ 3,269.52
3-030	PERRY, SARA J & GANNON R	69,000	226,000	-	295,000	\$ 4,230.30
2-021D-010	PERRY, THERESA & PLOURDE, JOSHUA M	76,000	160,000	20,000	216,000	\$ 3,097.44
1-012D-037	PERSEILLE, PATRICK J & PHILLIPS- PERSEILLE, RHONDA M	76,000	165,000	20,000	221,000	\$ 3,169.14
4-032	PETERSEN, ELDON & BARBARA	81,000	177,000	20,000	238,000	\$ 3,412.92
3-064D-001	PETRIN, DAVID S & JULIE A	69,000	146,000	20,000	195,000	\$ 2,796.30
3-002-004	PETRIN, KAREN, PER REP FOR THE ESTATE OF MERCHBERGER, JOANNE L	97,000	143,000	-	240,000	\$ 3,441.60
3-064-008	PHELAN, SHARON J	66,000	-	-	66,000	\$ 946.44
3-057B	PHILBRICK, CARLOS	71,000	166,000	20,000	217,000	\$ 3,111.78
5-013-008	PHILBRICK, CHARLES D & DWAYNE E	73,000	154,000	20,000	207,000	\$ 2,968.38
6-048A-001	PHILBRICK, GARY E	110,000	230,000	20,000	320,000	\$ 4,588.80
7-007-003	PHILBROOK, CHARLENE	69,000	245,000	20,000	294,000	\$ 4,215.96
2-064-002	PHILBROOK, WILBUR W JR	73,000	199,000	26,000	246,000	\$ 3,527.64
7-003	PHILLIPS, CAROL; GRAHAM, JOAN; & DORSEY, BARBARA	68,000	104,000	-	172,000	\$ 2,466.48
6-023-001	PICARD, JOANNE	53,000	-	-	53,000	\$ 760.02
6-022	PICARD, JOANNE M, TRUSTEE	91,000	-	-	91,000	\$ 1,304.94
6-023	PICARD, JOANNE M, TRUSTEE	145,000	224,000	20,000	349,000	\$ 5,004.66

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-014D-006	PICARD, KENNETH M & PERREAULT, JOCELYN L	70,000	174,000	20,000	224,000	\$ 3,212.16
6-023L	PICARD, RICHARD	-	38,000	20,000	18,000	\$ 258.12
6-010	PIERCE, JOSEPH WILLIAM & PIERCE, ELIZA -TIC	1,000	-	-	1,000	\$ 14.34
5-032-001	PIERCE, NANCY B	57,000	124,000	-	181,000	\$ 2,595.54
3-017	PIERSON NURSERIES INC	57,000	117,000	-	174,000	\$ 2,495.16
3-056-001	PIERSON, DALE & KIRBY	19,000	-	-	19,000	\$ 272.46
3-047-001	PIERSON, DALE C & KIRBY J	100,000	191,000	-	291,000	\$ 4,172.94
3-050	PIERSON, JACOB & ALLISON	95,000	-	-	95,000	\$ 1,362.30
4-037-001	PIKE, RUSSELL E & KAREN F	77,000	128,000	20,000	185,000	\$ 2,652.90
2-075F	PINET, HEATHER B	67,000	168,000	20,000	215,000	\$ 3,083.10
1-001A	PINET, JAMES	1,000	-	1,000	-	\$ -
8-009	PINET, ROGER J	98,000	50,000	-	148,000	\$ 2,122.32
3-058-004	PINK, RACHEL J	72,000	151,000	-	223,000	\$ 3,197.82
6-051-002	PISANI, ANDREW J & TAMARA	73,000	214,000	20,000	267,000	\$ 3,828.78
4-016D-014	PLANTE, DALE R & BRENDA W	73,000	250,000	-	323,000	\$ 4,631.82
4-014	PLOURDE, BRIAN J	88,000	131,000	-	219,000	\$ 3,140.46
4-016A	PLOURDE, BRIAN J	56,000	235,000	20,000	271,000	\$ 3,886.14
5-013-002	PLOURDE, PAULINE T & DANIEL P	72,000	312,000	20,000	364,000	\$ 5,219.76
2-066	PLUMMER, RICHARD	67,000	152,000	20,000	199,000	\$ 2,853.66
9-010-001	POIRIER, CAROL A	24,000	-	-	24,000	\$ 344.16
2-021D-017	POIRIER, PAUL G & JOANNA L	78,000	289,000	-	367,000	\$ 5,262.78
2-064-005	POIRIER, THEODORE M	58,000	-	-	58,000	\$ 831.72
2-064-003	POIRIER, THEODORE M & TUTTLE, MILDRED	91,000	410,000	20,000	481,000	\$ 6,897.54
2-064-006	POIRIER, THEODORE M & TUTTLE, MILDRED A	40,000	-	-	40,000	\$ 573.60
2-009	POISSANT, NATHANIEL J	71,000	92,000	-	163,000	\$ 2,337.42
3-037-003	POISSANT, NATHANIEL J	37,000	-	-	37,000	\$ 530.58
3-004D-006	POLAKEWICH, MICHAEL	81,000	207,000	20,000	268,000	\$ 3,843.12
6-044D-003	POTYK, ALAN W & BARBARA W	124,000	313,000	20,000	417,000	\$ 5,979.78
2-048	PRECOURT, CHERYL	35,000	116,000	20,000	131,000	\$ 1,878.54
5-031	PRESTON, JANE K & SILENA M	247,000	59,000	20,000	286,000	\$ 4,101.24
4-040	PRESTON, SILENA M	77,000	69,000	-	146,000	\$ 2,093.64
5-035-002	PROCTOR, KENNETH J & SHERYL A	63,000	137,000	-	200,000	\$ 2,868.00
6-003-001A	RABIDA, TAMMY E	74,000	297,000	20,000	351,000	\$ 5,033.34
8-008T-005	RAINVILLE-CURRAN, JULIEANNA	-	45,000	20,000	25,000	\$ 358.50
4-002	RAMSDELL, ALDEN H & CHARLENE A; AND RAMSDELL, WILLIAM A & ROBERTA A	10,000	-	-	10,000	\$ 143.40
4-007	RAMSDELL, WILLIAM PR	52,000	-	-	52,000	\$ 745.68
8-008T-008	RAMSEY, KYLE	-	19,000	19,000	-	\$ -

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-014B	RANCOURT, MATTHEW A & BETTY A	73,000	160,000	-	233,000	\$ 3,341.22
2-021D-003	RANKIN, DONALD	73,000	139,000	20,000	192,000	\$ 2,753.28
2-021D-012	RATHBONE, RICHARD JUSTIN & DULAC, VERONICA	76,000	226,000	-	302,000	\$ 4,330.68
7-014-002	RAY, CHRISTOPHER T & MICHELLE J	61,000	188,000	-	249,000	\$ 3,570.66
2-072	RAYMOND, ELIZABETH I	117,000	164,000	-	281,000	\$ 4,029.54
2-074	RAYMOND, GERARD & ELIZABETH I; AND RAYMOND, NANCY M	70,000	158,000	20,000	208,000	\$ 2,982.72
6-001-003	RAYMOND, NEIL B & LEVASSAUR, AMY L	46,000	-	-	46,000	\$ 659.64
2-072-001	RAYMOND, STEVEN G	75,000	228,000	-	303,000	\$ 4,345.02
2-075A	REASER, RICHARD & CHRISTINE	73,000	236,000	20,000	289,000	\$ 4,144.26
4-016D-004	REGAN, PAUL E & LYDON, BETHANIE J	71,000	245,000	20,000	296,000	\$ 4,244.64
2-036-002	REIL, NICHOLAS & NICOLE	73,000	262,000	-	335,000	\$ 4,803.90
2-036-003	REIL, NICHOLAS & NICOLE	53,000	-	-	53,000	\$ 760.02
1-012D-007	REMILLARD, MICHAEL T & MISSY L	71,000	102,000	20,000	153,000	\$ 2,194.02
3-004D-005	REYNOLDS, PAUL W & MALLAR- REYNOLDS, LESLIE	79,000	242,000	20,000	301,000	\$ 4,316.34
3-053	RIDDELL, S ERIC & KIM E	53,000	203,000	20,000	236,000	\$ 3,384.24
4-016D-013	RIDOLFI, STEVE & JENNIFER	60,000	248,000	20,000	288,000	\$ 4,129.92
3-018	RILEY, THOMAS M & MISTY M	89,000	244,000	20,000	313,000	\$ 4,488.42
6-041D-005	RIVERS, LOUIS J	120,000	355,000	-	475,000	\$ 6,811.50
2-008A-002	ROBBINS, JOSHUA H & VICTORIA	75,000	144,000	-	219,000	\$ 3,140.46
5-002	ROBERGE, MICHAEL J SR	80,000	115,000	-	195,000	\$ 2,796.30
5-040-004	ROBERTS, CHAD W	75,000	282,000	-	357,000	\$ 5,119.38
5-040-002	ROBERTS, CHIPPER K	74,000	113,000	20,000	167,000	\$ 2,394.78
5-040	ROBERTS, JAMES	93,000	236,000	20,000	309,000	\$ 4,431.06
4-016D-009	ROBERTS, JEAN	54,000	-	-	54,000	\$ 774.36
4-016D-005	ROBERTS, JEAN & BRAZELL, DONNA	59,000	312,000	20,000	351,000	\$ 5,033.34
2-064	ROBERTS, MORGAN	73,000	132,000	-	205,000	\$ 2,939.70
5-040-003	ROBERTS, SHELLEY D	75,000	277,000	20,000	332,000	\$ 4,760.88
7-007-002	ROBERTSON, O WILLIAM & CHERYL L	79,000	220,000	26,000	273,000	\$ 3,914.82
5-039-002	ROBINSON, DANA F & CAROL A	73,000	168,000	20,000	221,000	\$ 3,169.14
5-039	ROBINSON, DARRELL D	100,000	287,000	20,000	367,000	\$ 5,262.78
5-039-009	ROBINSON, DARRELL D	64,000	-	-	64,000	\$ 917.76
8-019	ROBINSON, JASON W	49,000	105,000	20,000	134,000	\$ 1,921.56
3-015D-012	ROCHEFORT, RONALD & VICTORIA	74,000	288,000	20,000	342,000	\$ 4,904.28
5-032-015	ROCHELEAU, REBECCA	61,000	150,000	-	211,000	\$ 3,025.74

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
7-021	ROCRAY, KEITH E	60,000	146,000	20,000	186,000	\$ 2,667.24
4-033	RODRIGUEZ, LUIS U & METCALFE, HILARY A	73,000	177,000	20,000	230,000	\$ 3,298.20
2-069	ROGER, MADELEINE R	79,000	125,000	20,000	184,000	\$ 2,638.56
9-011	ROGERS, BLANCHE F, HEIRS OF	70,000	69,000	-	139,000	\$ 1,993.26
3-067	ROGERS, KIT E	77,000	68,000	20,000	125,000	\$ 1,792.50
1-012D-027	ROGERS, PATRICK S & KRISTINE F	78,000	180,000	20,000	238,000	\$ 3,412.92
3-015D-011	ROMA, TIMOTHY J & ANDREA A D	74,000	307,000	20,000	361,000	\$ 5,176.74
6-041D-003	ROSEN, WALTER M & SANDRA J	66,000	499,000	20,000	545,000	\$ 7,815.30
1-012D-020	ROULEAU, DARLENE J	71,000	252,000	20,000	303,000	\$ 4,345.02
1-002	ROWDYS INVESTMENTS LLC (AKA AHEARN FARM LLC)	191,000	-	-	191,000	\$ 2,738.94
1-005	ROWDYS INVESTMENTS LLC (AKA AHEARN FARM LLC)	381,000	66,000	-	447,000	\$ 6,409.98
5-019-001	ROY, MICHAEL FREDERICK	56,000	52,000	-	108,000	\$ 1,548.72
4-043	ROY, RICHARD J	77,000	152,000	20,000	209,000	\$ 2,997.06
5-013-011	RUBY, SCOTT M & HARRIMAN, NANCY M	73,000	199,000	-	272,000	\$ 3,900.48
5-041D-004	RUEL, CATHLEEN J	56,000	170,000	-	226,000	\$ 3,240.84
5-041D-006	RUEL, DALE R	56,000	221,000	20,000	257,000	\$ 3,685.38
5-041	RUEL, PHILIP & LUCILLE	75,000	195,000	26,000	244,000	\$ 3,498.96
4-034-003	RUEL, ROBERT P	75,000	36,000	-	111,000	\$ 1,591.74
5-035-003	RUMERY, E TURNER & DOREEN A	86,000	182,000	20,000	248,000	\$ 3,556.32
1-012D-013	RUSSELL, SCOTT G	88,000	199,000	20,000	267,000	\$ 3,828.78
2-053	S B DAYTON INC	1,652,000	-	-	1,652,000	\$ 23,689.68
2-050	S B HOLDINGS INC	256,000	-	-	256,000	\$ 3,671.04
2-030	SALTZER, WILLIAM C (LIFE EST), LITTLEFIELD, ROGER (REMAINDERMAN)	55,000	129,000	20,000	164,000	\$ 2,351.76
1-013	SANBORN, EVELYN	124,000	131,000	20,000	235,000	\$ 3,369.90
4-010-002	SANBORN, KELLY A & JEREMY	52,000	184,000	-	236,000	\$ 3,384.24
4-039-005	SARGENT, PENNY K	76,000	212,000	-	288,000	\$ 4,129.92
5-029-004	SAWYER, DEBRA	61,000	204,000	20,000	245,000	\$ 3,513.30
3-068A	SAWYER, JEFFREY P & KRISTA J	56,000	220,000	-	276,000	\$ 3,957.84
2-069-003	SAWYER, RONALD A & CAROLINE H	64,000	215,000	26,000	253,000	\$ 3,628.02
2-015D-004	SAYWARD, JEFFREY L & KIM M	70,000	188,000	20,000	238,000	\$ 3,412.92
7-004	SCHAEBERLE, MICHAEL D & CHERYL M	77,000	235,000	-	312,000	\$ 4,474.08
1-012D-009	SCHWAB, CHANNIN G & DONALD B	73,000	217,000	-	290,000	\$ 4,158.60
8-013D-002	SCOTT, MICHAEL M & JENNIFER G	75,000	214,000	20,000	269,000	\$ 3,857.46
6-044D-009	SCULLY, JOHN M & PAULA M	122,000	363,000	-	485,000	\$ 6,954.90
1-012D-031	SEAVEY, JOHN A	71,000	197,000	20,000	248,000	\$ 3,556.32

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
9-001-003	SEVIGNY, MATTHEW L & AMY	70,000	221,000	20,000	271,000	\$ 3,886.14
4-020A	SEWELL, CHARLES JEFFERSON & CARRIE DEETTE	36,000	-	-	36,000	\$ 516.24
2-080	SHAW, DANIEL D	4,000	-	-	4,000	\$ 57.36
4-010-004	SHAW, ROCHELLE D	73,000	323,000	20,000	376,000	\$ 5,391.84
5-011-002	SHAW, YVONNE P & RICHARD M	119,000	254,000	20,000	353,000	\$ 5,062.02
2-014D-005	SHEA, KEVIN J & LINDA K	70,000	218,000	20,000	268,000	\$ 3,843.12
7-001-004	SHEA, NICHOL D	54,000	288,000	20,000	322,000	\$ 4,617.48
5-045	SILVA, WAYNE	77,000	120,000	-	197,000	\$ 2,824.98
2-020D-001	SIROIS, APRIL L	72,000	213,000	20,000	265,000	\$ 3,800.10
4-016D-001	SKILLINGS, DAVID & LISA	63,000	210,000	20,000	253,000	\$ 3,628.02
3-007	SMALL, FREDRICK L & WANDA	70,000	199,000	20,000	249,000	\$ 3,570.66
3-037-001	SMITH, DAVID W, HEIRS OF	91,000	-	-	91,000	\$ 1,304.94
3-028	SMITH, HOWARD F JR & NICHOLS, EVELYN L	75,000	106,000	20,000	161,000	\$ 2,308.74
2-013	SMITH, JOEL	73,000	143,000	-	216,000	\$ 3,097.44
3-014-001	SMITH, PATRICIA A & RONALD J	69,000	148,000	-	217,000	\$ 3,111.78
7-010A	SMITH, RICHARD C	8,000	-	-	8,000	\$ 114.72
3-016	SMITH, RUTH S	88,000	113,000	26,000	175,000	\$ 2,509.50
3-020	SMITH, WALKER, HEIRS OF	127,000	186,000	-	313,000	\$ 4,488.42
3-037-002	SOUCY, BRIAN D	75,000	210,000	-	285,000	\$ 4,086.90
2-012D-006	SOULE, BARTON & PATRICIA	70,000	148,000	20,000	198,000	\$ 2,839.32
5-046	SOULIERE, CLAIRE D & MICHAEL A	9,000	-	-	9,000	\$ 129.06
5-032	SOULIERE, MICHAEL	124,000	227,000	20,000	331,000	\$ 4,746.54
5-044	SOULIERE, MICHAEL & CLAIRE	54,000	-	-	54,000	\$ 774.36
5-032-003	SOULIERE, MICHAEL A & CLAIRE D	70,000	-	-	70,000	\$ 1,003.80
2-075D	SPARKS, ERNEST C SR & DONNA M	56,000	94,000	20,000	130,000	\$ 1,864.20
2-022	SPEAR, ANGELA	80,000	110,000	20,000	170,000	\$ 2,437.80
8-008T-009	ST LOUIS, CHARLES	-	42,000	20,000	22,000	\$ 315.48
3-066-003	ST OURS, NICHOLAS D & AMBER M	1,000	-	-	1,000	\$ 14.34
3-056	ST PIERRE, WILLIAM V	104,000	151,000	20,000	235,000	\$ 3,369.90
4-045	STARBIRD, JOANN J & DAVID W	210,000	372,000	20,000	562,000	\$ 8,059.08
2-065-004	STEARNS, JASON W	70,000	140,000	-	210,000	\$ 3,011.40
4-016D-011	STEEVES, JAMES D II & JENNIFER C	59,000	446,000	20,000	485,000	\$ 6,954.90
3-008	STEEVES, MICHAEL E & BELANGER, CAROLYNNE A	70,000	145,000	26,000	189,000	\$ 2,710.26
5-019-004	STEFFAN, KATHLEEN	58,000	159,000	20,000	197,000	\$ 2,824.98
3-004D-002	STEINDL, ANDREW G & TERESA R, TRUSTEES	81,000	352,000	20,000	413,000	\$ 5,922.42
7-023	STEWART, DARRELL F	62,000	161,000	26,000	197,000	\$ 2,824.98
2-037	STOKES, CARRIE L	67,000	79,000	20,000	126,000	\$ 1,806.84

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
6-051-003	STONE, KEITH & KELLY	73,000	209,000	20,000	262,000	\$ 3,757.08
6-051-005	STONE, KEITH W & KELLY M	62,000	175,000	-	237,000	\$ 3,398.58
8-020T-007	STOVER, ROBERT CHARLES	-	22,000	-	22,000	\$ 315.48
1-012D-018	STUBINSKI, SCOTT B	79,000	187,000	20,000	246,000	\$ 3,527.64
3-016-001	STURDEVANT, NANCY J	76,000	161,000	20,000	217,000	\$ 3,111.78
8-013D-004	STURDIVANT, HANNAH K	83,000	195,000	20,000	258,000	\$ 3,699.72
4-001	SUGHRUE, BARTHOLOMEW J III	121,000	158,000	-	279,000	\$ 4,000.86
4-001-003	SUGHRUE, BARTHOLOMEW J III & BRANDAN J	3,000	-	-	3,000	\$ 43.02
4-001-006	SUGHRUE, BRANDAN J	145,000	-	-	145,000	\$ 2,079.30
4-001-002	SUGHRUE, BRANDAN J & CATHLEEN A	46,000	219,000	20,000	245,000	\$ 3,513.30
4-001-005	SUGHRUE, GARRETT	89,000	239,000	20,000	308,000	\$ 4,416.72
4-001-004	SUGHRUE, PATRICK M	89,000	312,000	20,000	381,000	\$ 5,463.54
3-043A	SULLIVAN, NANCY A & RICHARD R JR - TIC	74,000	319,000	26,000	367,000	\$ 5,262.78
5-056-001	SUPPORT SOLUTIONS INC	76,000	239,000	315,000	-	\$ -
3-064-014	SWAN POND SUBDIVISION HOMEOWNERS' ASSOCIATION	1,000	-	-	1,000	\$ 14.34
5-006-001	SWAN, CAROL	59,000	-	-	59,000	\$ 846.06
4-030F-005	SWAN, CAROL	110,000	240,000	20,000	330,000	\$ 4,732.20
5-005-003	SWAN, SAMUEL D	43,000	-	-	43,000	\$ 616.62
4-030F-004	SWAN, TIMOTHY & RINKS-SWAN, SHELLENE	109,000	198,000	-	307,000	\$ 4,402.38
7-007-006	SWEENEY, PATRICK W	107,000	282,000	20,000	369,000	\$ 5,291.46
6-041D-002	SYLVAIN, MAURILLE O & MARIANNE C	67,000	257,000	-	324,000	\$ 4,646.16
2-038	SYLVESTRE, ARLINE	75,000	74,000	20,000	129,000	\$ 1,849.86
5-015	SYLVESTRE, DONALD W JR & PENDLETON, DAVID S	78,000	299,000	20,000	357,000	\$ 5,119.38
3-015D-008	TALBOT, ROBIN V	74,000	266,000	20,000	320,000	\$ 4,588.80
6-044D-002	TANGNEY, SUSAN M & PATRICK J	123,000	285,000	20,000	388,000	\$ 5,563.92
8-010	TANGUAY, DAVID L & DEBORAH L	104,000	93,000	20,000	177,000	\$ 2,538.18
2-014D-016	TANGUAY, KEVIN C	71,000	169,000	-	240,000	\$ 3,441.60
4-016D-002	TARA ESTATES ASSOCIATION	-	-	-	-	\$ -
6-047	TARBOX, CAROLINE W	80,000	138,000	20,000	198,000	\$ 2,839.32
2-031-001	TARBOX, PETER & KATHLEEN LYNN	75,000	143,000	-	218,000	\$ 3,126.12
2-031A	TARBOX, PETER & KATHLEEN LYNN	73,000	120,000	20,000	173,000	\$ 2,480.82
6-050	TARDIFF, RICHARD H	146,000	-	-	146,000	\$ 2,093.64
6-049	TARDIFF, RICHARD H & LOUISE	67,000	164,000	20,000	211,000	\$ 3,025.74
6-050-001	TARDIFF, RICHARD H & LOUISE R	74,000	-	-	74,000	\$ 1,061.16
5-013-010	TARTRE, MARGARET A	73,000	127,000	20,000	180,000	\$ 2,581.20

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
2-023-001	TAYLOR, GEORGE J & COLLEEN M	53,000	176,000	-	229,000	\$ 3,283.86
7-007-001	TAYLOR, GERALD & CHERYL	74,000	179,000	20,000	233,000	\$ 3,341.22
2-075E	TAYLOR, JAMES P & CHRISTINE C, TRUSTEES	59,000	135,000	20,000	174,000	\$ 2,495.16
2-075	TAYLOR, STACEY L	79,000	130,000	20,000	189,000	\$ 2,710.26
2-081	TAYLOR, STACEY L	66,000	-	-	66,000	\$ 946.44
9-008	TENNEY, TIMOTHY H & CYNTHIA J	70,000	157,000	20,000	207,000	\$ 2,968.38
3-059-003	THE RICHARD D LABONTE & JEAN E LABONTE LIV TR	1,000	-	-	1,000	\$ 14.34
3-071-002	THEBARGE, MARK R & PATRICIA H	79,000	192,000	20,000	251,000	\$ 3,599.34
1-012D-003	THERIAULT, KIRK W & RAE B	72,000	145,000	20,000	197,000	\$ 2,824.98
2-012D-001	THIBODEAU, STACY A	70,000	112,000	20,000	162,000	\$ 2,323.08
2-021D-015	THOMAS, MICHELLE A	76,000	127,000	20,000	183,000	\$ 2,624.22
7-028	THOMEN, ANDREW & WAKEFIELD, REBECCA K	60,000	116,000	20,000	156,000	\$ 2,237.04
4-012-002	THOMPSON, WILLIAM A & LAURIE C	73,000	237,000	20,000	290,000	\$ 4,158.60
7-005	TIBBETTS, JILL M & DAVID	69,000	97,000	20,000	146,000	\$ 2,093.64
6-003-001	TOOTHAKER, RICHARD A	75,000	265,000	20,000	320,000	\$ 4,588.80
8-029	TOZIER, GREGORY A	72,000	87,000	20,000	139,000	\$ 1,993.26
8-007	TOZIER, RICHARD G, ESTATE OF	66,000	60,000	-	126,000	\$ 1,806.84
2-016	TOZIER, RICHARD, ESTATE OF	70,000	86,000	-	156,000	\$ 2,237.04
8-026	TOZIER, RICHARD, ESTATE OF	53,000	9,000	-	62,000	\$ 889.08
5-025	TRACY, MICHAEL A & DIANA K	98,000	114,000	-	212,000	\$ 3,040.08
5-035A-001	TRASK, JAMES R	56,000	303,000	20,000	339,000	\$ 4,861.26
5-021-002	TRASK, JASON W & ABAGAIL J	58,000	182,000	-	240,000	\$ 3,441.60
5-021-005	TRASK, KIM	45,000	-	-	45,000	\$ 645.30
2-012D-005	TRAYNOR, TIMOTHY J & KATHY L	70,000	110,000	20,000	160,000	\$ 2,294.40
4-039-007	TREMBLAY, ROBERT R & LINDA M	80,000	282,000	20,000	342,000	\$ 4,904.28
5-017	TRIPP, NORMAN F & BARBARA L; AND TRIPP, CRAIG W & DEBORAH M	68,000	164,000	20,000	212,000	\$ 3,040.08
3-015D-010	TROTTIER, CARL & LORI	74,000	282,000	20,000	336,000	\$ 4,818.24
3-025-002	TUCKER, TERRANCE & JULIE W	73,000	149,000	26,000	196,000	\$ 2,810.64
7-001-001	TUKEY, ROBERT L JR	69,000	236,000	20,000	285,000	\$ 4,086.90
1-001	US GOVERNMENT	84,000	-	84,000	-	\$ -
4-005-002	VALENTE, JAMES A	89,000	125,000	20,000	194,000	\$ 2,781.96
8-018	VALLIERE, WILLIAM & THERESA	62,000	121,000	20,000	163,000	\$ 2,337.42
3-004D-003	VANDERMEER, JAYSON & REBECCA	89,000	286,000	20,000	355,000	\$ 5,090.70
5-028-002	VEZINA, DERRICK D & LAURIE A	74,000	259,000	20,000	313,000	\$ 4,488.42
5-028-004	VEZINA, DERRICK D & LAURIE A	54,000	-	-	54,000	\$ 774.36
5-035A-007	VIEIRA, ANTONIO J & MARIA E	56,000	292,000	-	348,000	\$ 4,990.32

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Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
3-009	VIGUE PROPERTY MANAGEMENT LLC	95,000	115,000	-	210,000	\$ 3,011.40
1-017-001	VIGUE, CHRISTOPHER R & REBECCA	108,000	305,000	20,000	393,000	\$ 5,635.62
3-067A	VOISINE, NORMAND & PATRICIA L	91,000	136,000	20,000	207,000	\$ 2,968.38
3-067-003	VOISINE, NORMAND J, TRUSTEE	73,000	151,000	-	224,000	\$ 3,212.16
2-011-001	WADDINGTON, MICHAEL & JULIE	56,000	120,000	20,000	156,000	\$ 2,237.04
2-011-002	WADDINGTON, MICHAEL ROY	64,000	215,000	-	279,000	\$ 4,000.86
2-059A	WALKER, KARLYN & CARL	54,000	-	-	54,000	\$ 774.36
2-063	WALKER, KARLYN E & FREEMAN, LESLIE L - TIC	73,000	73,000	-	146,000	\$ 2,093.64
6-004-002	WALLS, BRIAN S & KIMBERLY G	74,000	211,000	20,000	265,000	\$ 3,800.10
4-015-001	WALLS, GARDNER R & MARILYN J	73,000	202,000	26,000	249,000	\$ 3,570.66
2-014B-002	WALSH, CARL D	70,000	137,000	20,000	187,000	\$ 2,681.58
5-030	WALTON, KATHY A	69,000	143,000	20,000	192,000	\$ 2,753.28
3-019	WALTON, MARK A & ROBIN K	94,000	271,000	20,000	345,000	\$ 4,947.30
5-015-001B	WARREN, PETER J & JOAN H	73,000	326,000	26,000	373,000	\$ 5,348.82
3-023-004	WATERHOUSE, JAMES C III & JAYNE L	91,000	392,000	20,000	463,000	\$ 6,639.42
3-024	WATERHOUSE, JAMES C JR & JOAN	98,000	100,000	20,000	178,000	\$ 2,552.52
3-023-002	WATERHOUSE, JEREMY C & SAMANTHA E	73,000	189,000	20,000	242,000	\$ 3,470.28
3-023-003	WATERHOUSE, JOEL S & CYR, KEVIN J	73,000	211,000	-	284,000	\$ 4,072.56
3-023-001	WATERHOUSE, JOHN M	75,000	170,000	20,000	225,000	\$ 3,226.50
4-036	WATERHOUSE, THERESA C	56,000	161,000	20,000	197,000	\$ 2,824.98
2-012D-008	WEAVER, JUDITH M & RONALD M V	70,000	147,000	20,000	197,000	\$ 2,824.98
4-030F-006	WEBBER, ERIN L	80,000	-	-	80,000	\$ 1,147.20
5-037	WELCH, NANCY R	70,000	59,000	20,000	109,000	\$ 1,563.06
5-041-008	WELLER, MARK K & LISA A	130,000	-	-	130,000	\$ 1,864.20
5-041D-003	WHEELER, JESS P & HARRIS, JENNIFER H	60,000	104,000	20,000	144,000	\$ 2,064.96
1-012D-036	WHITEHURST, JOSEPH & TAMARAH	84,000	175,000	20,000	239,000	\$ 3,427.26
3-043G-001	WHITNEY, DARRELL & LISA	60,000	418,000	20,000	458,000	\$ 6,567.72
4-016F	WIEGNER, GAIL K & ALLEN W, -TIC, AS TRUSTEES	62,000	257,000	-	319,000	\$ 4,574.46
2-011	WIGGAN, HOPETON O & LISA L	70,000	183,000	20,000	233,000	\$ 3,341.22
4-014-001	WILCOX, PAMELA L	73,000	145,000	-	218,000	\$ 3,126.12
7-007-004	WILKINSON, CHARLES & ANNE	77,000	167,000	20,000	224,000	\$ 3,212.16
3-072-001	WILKINSON, DALE R & CHERYL A	17,000	-	-	17,000	\$ 243.78

Real Estate Taxpayer List 2018

Map-Lot	Owner	Land	Building	Exemption	Assessment	Tax
4-010-003	WILSON, WILLIAM BENJAMIN & AMBER M	54,000	219,000	20,000	253,000	\$ 3,628.02
3-015A	WINDING BROOK LANE ASSO INC	-	-	-	-	\$ -
4-039-008	WOOD, RICHARD L JR & HOLDEN, LINDSAY J	73,000	382,000	20,000	435,000	\$ 6,237.90
3-067-002	WOOD, TIMOTHY G & CATHERINE M	70,000	53,000	-	123,000	\$ 1,763.82
1-012D-002	WOODWARD, LAURALEE	71,000	124,000	20,000	175,000	\$ 2,509.50
3-057A	WOODWARD, ROBERT R	72,000	56,000	20,000	108,000	\$ 1,548.72
3-043B-001	WOODWORTH, BRYAN L & PHYLLIS G	81,000	170,000	-	251,000	\$ 3,599.34
5-024	WOOSTER, HARRY M JR	79,000	111,000	20,000	170,000	\$ 2,437.80
4-030A	WORK, GLENDINE ANDERSON	102,000	165,000	-	267,000	\$ 3,828.78
5-005-004	WORK, GLENDINE ANDERSON	5,000	-	-	5,000	\$ 71.70
4-042	WORMWOOD, EDMOND W & MARGARET E	73,000	88,000	20,000	141,000	\$ 2,021.94
2-021A	WORMWOOD, RONALD & SARAH	59,000	-	-	59,000	\$ 846.06
5-034-002	WORMWOOD, RONALD & SARAH	74,000	405,000	20,000	459,000	\$ 6,582.06
5-034	WORMWOOD, RONALD A & SARAH	87,000	-	-	87,000	\$ 1,247.58
5-032-002	WORMWOOD, RONALD A & SARAH	79,000	-	-	79,000	\$ 1,132.86
5-049	WORMWOOD, RONALD A & SARAH	4,000	-	-	4,000	\$ 57.36
6-001-002	WORTHLEY, KEITH A	56,000	255,000	-	311,000	\$ 4,459.74
2-021D-008	WRIGHT, DANA S & GLORIA J	80,000	147,000	20,000	207,000	\$ 2,968.38
3-010	YORK COUNTY FISH & GAME CLUB	42,000	-	-	42,000	\$ 602.28
3-011	YORK COUNTY FISH & GAME CLUB	53,000	-	-	53,000	\$ 760.02
3-013	YORK COUNTY FISH & GAME CLUB	177,000	48,000	-	225,000	\$ 3,226.50

Personal Property Tax List 2018

Account	Name	Total	BETE	Assessment	Tax
1	LEBLANC EDWARD III	31,300	-	31,300	\$ 448.84
5	COLE FARM DAIRY INC	15,200	-	15,200	\$ 217.97
6	DAYTON SAND & GRAVEL INC	4,007,600	3,030,000	977,600	\$ 14,018.78
7	HARRIS WILLIAM W & DIXIE A	62,800	-	62,800	\$ 900.55
8	HILL C DAVID & ROSE MARIE	18,200	6,700	11,500	\$ 164.91
11	PELLETIER ADAM	31,700	-	31,700	\$ 454.58
12	MCLAUGHLIN JOSEPH & MAXINE	9,600	-	9,600	\$ 137.66
17	GONNEVILLE ROGER	18,200	-	18,200	\$ 260.99
22	DIRECTV LLC	13,500	-	13,500	\$ 193.59
24	TIME WARNER CABLE NORTHEAST LLC	485,600	-	485,600	\$ 6,963.50
33	POIRIER THEODORE M	10,000	-	10,000	\$ 143.40
35	LEBLANC EDWARD III & SARAH	9,200	-	9,200	\$ 131.93
38	GONNEVILLE DONNA & ROGER	10,900	-	10,900	\$ 156.31
40	PINET WILLIAM	13,400	-	13,400	\$ 192.16
41	SOULIERE SERVICES LLC	33,100	-	33,100	\$ 474.65
42	ANDY'S AGWAY INC	12,200	-	12,200	\$ 174.95
44	MESERVE CLEMENT JR	53,600	51,700	1,900	\$ 27.25
45	HARRIS KEITH	28,200	-	28,200	\$ 404.39
46	HARRIS CLINTON A	52,200	-	52,200	\$ 748.55
48	AHEARN FREDERICK J	8,050	-	8,050	\$ 115.44
50	PIERSONS NURSERIES INC	184,400	-	184,400	\$ 2,644.30
51	TANGUAY DAVID	9,800	-	9,800	\$ 140.53
53	FITZPATRICK PAUL W JR	11,000	-	11,000	\$ 157.74
56	JACKSON LEON & TINA	48,800	47,700	1,100	\$ 15.77
60	HOOD JOHN N	21,500	-	21,500	\$ 308.31
62	LECLERC NORMAND R	18,200	-	18,200	\$ 260.99
65	BOILING SPRING LANDSCAPE INC	157,300	145,600	11,700	\$ 167.78
66	POIRIER PAUL	15,500	-	15,500	\$ 222.27
69	RICKSHAW DEVELOPMENT CORP	7,400	4,700	2,700	\$ 38.72
86	DANCAUSE BRIAN	37,000	-	37,000	\$ 530.58
87	SAWYER JEFFREY P	53,100	-	53,100	\$ 761.45
90	COLE ALBERT P JR	7,450	-	7,450	\$ 106.83
91	SEVIGNY MATTHEW	37,000	-	37,000	\$ 530.58
93	LITTLEFIELD SCOTT & MICHELLE	7,500	-	7,500	\$ 107.55
96	MAINE FIBER COMPANY INC	6,850	-	6,850	\$ 98.23
99	CUSHMAN HOWARD	18,300	18,300	-	\$ -
115	MAINE RSA #1	57,600	-	57,600	\$ 825.98

CODE ENFORCEMENT OFFICE REPORT 2018

BUILDING PERMITS ISSUED

8	Additions	8	Single Family Home
9	Accessory Structure	5	Garage
6	Decks		

PLUMBING PERMITS ISSUED

(15) External Permits

(12) Internal Permits

Permits are needed for any change, addition or modification in construction (other than cosmetic changes) to structural members of buildings such as bearing walls, columns, beams and girders. Also, for sheds, foundations, pools (in-ground), chimneys, fire-places, demolition, signs, remodeling projects and any plumbing projects.

I want to remind everyone to be sure to have your street numbers located where they are visible from the road. If you ever need to call 911, they can't help you if they can't find you.

Respectfully Submitted:
Jim Roberts, Code Officer

The Town of Dayton Zoning Ordinance can be found on the town's website
under Ordinances.

www.dayton-me.gov

DAYTON HISTORICAL PRESERVATION COMMITTEE

Annual Report for the Fiscal Year Ending June 30, 2018

The Dayton Historical Society was originally founded in 2001 by a small group of like minded citizens with the goal of researching, identifying and preserving Dayton's history from its incorporation on April 7, 1854.

In 2014, the society became a Town committee and was renamed the Dayton Historical Preservation Committee. Today the Committee consists of five members, who are appointed by the Board of Selectman.

Meetings are held every other month or approximately six times a year. Meetings are posted on the calendar on the Town's website. All of Dayton's residents are welcome to attend the meetings and participate in the Committee's many ongoing projects.



The Committee maintains and continues the renovation of the Franklin-Dow School c. 1854, Dayton's last remaining one-room schoolhouse, which is located at the intersection of Buzzell and Waterhouse Roads. The Franklin-Dow Schoolhouse is an ongoing preservation effort with many projects underway to restore the school to its past, prior to its closing in 1950 when the Dayton Consolidated School was built at its present location at the intersection of Clarks Mills Road and Hight Road.

The Committee is also continuing its work in locating and identifying the dozens of small hidden cemeteries located throughout Dayton. The Committee is working towards preserving these plots, identifying those laid to rest and mapping their locations for future generations.

With the gracious financial support from the Town of Dayton, the Committee also raises funds through bake sales, online sales and donations from the community to continue with the many projects the Committee is working on.

For more information, or if you are interested in volunteering or serving in any capacity please contact the Dayton Historical Preservation Committee at the Dayton Town Hall or by email at

historical@dayton-me.gov.

DAYTON PARKS & RECREATION

Annual Report for the Fiscal Year Ending June 30, 2018

Dayton Parks and Recreation (DPR) is pleased to share only some of the many highlights from this past fiscal year along with exciting plans for the upcoming year having just wrapped up another successful season of basketball programming for youth and adults in our community.

As soon as the snow melted and the track and fields were visible, the DPR committee and other committed members of the community got to work at Field Clean Up Day which is crucial to maintaining the health and vibrancy of our town facilities so we can offer all of our spring, summer and fall programming.

Our new track was certainly being utilized this year with many walkers and runners of all ages, most of which participated in the 2nd annual Coach to 5K program offered by DPR. This offering was provided in conjunction with the 2nd annual Dayton Community 5K held on September 22, 2019. Thanks to a great group of volunteers and sponsors, our 5K was another great success, bringing people from all over York County to participate. Whether they were running, walking, bouncing in the bounce house, or enjoying one of the graciously donated baked goods while spectating, there was something there for everyone.

In addition to the programs offered to highlight our new track this past summer, DPR hosted an adult softball league, summer youth soccer program and a Family Movie/Kickball event.

As the summer wrapped up, fall soccer programming was in full swing with many new and returning participants. Our youth sports programming would not be possible without parent volunteers, offering their time and talent.

DPR recognizes the importance of collaboration and continues to partner with many local organizations and businesses like The Hitching Post for our annual Father/Daughter Dance, Harris Farm for the Family Sledding Party, and new this year—Lyman Parks and Recreation, to help assist with the Goodwins Mills Memorial Day Parade and Goodwills Mills Fire Department to host our first Community Bonfire.

With great support from our town, community members, and local businesses, DPR was able to offer many programs throughout the year. Without the generous volunteer time, program participation, donations, sponsorships, none of this success would have been possible. Thank you for all you do to support our committee and your community!

Respectfully submitted,

Reegan Hebert, Parks & Recreation Committee Member

DAYTON PLANNING BOARD ANNUAL REPORT

Fiscal Year Ending June 30, 2018

The members of the Dayton Planning Board were active in several areas during the fiscal year of July 1, 2017-June 30, 2018. The following is a summary of the year's work:

Regular meetings:	18
Public Hearings:	3
Conditional Use Permits:	2
Subdivisions:	No new subdivisions
Subdivision revisions:	2 subdivision amendments

The Planning Board has been reviewing current Ordinances for any required updates, and working on any new Ordinances as needed. The Planning Board has finished updating the Comprehensive Plan. The Marijuana Ordinance that the Planning Board drafted last year was voted in at the Annual Town Meeting last June. We are working on a complete makeover to the subdivision regulations, and also some changes to the Zoning Ordinance.

The Planning Board is scheduled to meet on the first Tuesday of the month, beginning at 6:30 PM at the Town Hall. The date and meeting information is available on the event section of the town website at www.dayton-me.gov. Meetings are open to the public.

Public Hearings are held as needed and are advertised as required. They are also posted on the Town of Dayton website, and the Town Office, as well as Social Media.

Those wishing to appear on the Planning Board agenda are asked to submit a form stating their request. The form may be obtained at the Town Hall or on the town's website under "Download Forms." Conditional Use Permit applications and Subdivision applications are available at the Town Hall. Copies of the Town's Zoning Ordinance and Subdivision Regulations are also available at the Town Hall as well as on the Town website.

Meeting minutes are available on the Town's website under "Committee/Board Minutes-Planning Board".

Respectfully submitted: Dayton Planning Board

SACO RIVER CORRIDOR COMMISSION

“Communities Working Together To Protect Our Rivers”

The Saco River Corridor Commission (SRCC) was created with one purpose in mind-to protect the rivers in the Saco Basin and all that these rivers represent to the people that live and work here. The legislature provided the start and the performance standards to initiate the program and the cleanliness of the river is a testament to that effort. The Commission's role is one of partnership. Each town has an opportunity to choose two people to represent them on the board and in this way, the Commission is functioning more as a local/regional group working to keep the water clean and to keep Maine looking like Maine. It's a fact that many people come to Maine from other places. They arrive proclaiming how wonderful Maine is, the clean air, the clean water and all the trees which looks “nothing like where they are from”. Invariably, as areas are built up, the values that people sought out change, bringing inappropriate uses to the shore land are that can lead to land and water based problems.

The Town of Dayton is fortunate to have Sharon Martel and Thomas McKenney on the Commission. In a practical sense, Commissioners give the Town of Dayton an opportunity to participate in the present and future development patterns throughout the entire corridor from Fryeburg to Saco. Clean, healthy water is Maine's greatest asset. It's hard to understate this important fact.

We are happy to report that we have concluded our eighteenth year of the Saco River Water Quality Monitoring Program. Currently, staff and volunteers monitor for dissolved oxygen, conductivity, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, Alkalinity and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee, and Little Ossipee Rivers at 35 different locations during the months of May through September. All of the information relating to the past eighteen years of the Commission's monitoring program can be found on our website located at www.srcc-maine.org. This information can be useful for Planning Boards, Code Enforcement Officers and developers in locating appropriate types of land uses close to the River.

The Commission's job is to work with the communities in the Corridor to help keep the rivers clean and healthy. Copies of the water quality monitoring information is available or questions can be asked by calling Dalyn Houser, the Commission's Executive Director. As always, if the town or citizen has a place on the river they believe should be tested, we would love to hear about it. The Commission office is located at 81 Maple Street in Cornish, Maine (Telephone 207-625-8123) and can be found on the web at www.srcc-maine.org.



Goodwins Mills Fire-Rescue
Office of the Fire Chief
481 Goodwins Mills Road
Lyman, Maine 04002-7524

March 16, 2018

RE: 2018 Report from the Fire Chief and Forest Fire Warden

To the Residents of Lyman and Dayton;

In 2018, we responded to 813 calls for service. We evaluated 442 patients and transported 334 to a local hospital. We handled 228 reported fires, 107 technical rescues (including motor vehicle crashes) and 36 unclassified responses. We issued 1444 burning permits. 944 issued at the fire station. Approximately, 500 were issued from our online service. 2018 saw a 7% increase calls for service over the previous year and a 32% increase over the past 10 years.

I am very proud of our team of first responders. We have a strong professional team of dedicated individuals. The average age of our membership is thirty-four years old and 33% of our organization is female. As I write this report, all our positions are filled. Last year, we provided 5,225-hours on emergency response and 2,414-hours to training and preparedness. At last year's town meetings voters authorized additional fulltime and part-time staffing. Your fire station is now staffed with two Firefighter/EMT's 24/7/365. This has been one of my long-term goals. Having this staffing on-duty has already seen benefits in lives and property saved.

Keeping our fleet of fire apparatus modern and up-to-date is an on-going challenge. Last spring, both Boards of Selectmen authorized the replacement of our 1987 E-One 95-foot tower truck with a second-hand 2003 E-One 75-foot ladder truck. We purchased the used truck and were able to have some refurbishment work done to it. The 2003 ladder truck is smaller, more maneuverable and better suited for our community than its predecessor. Our community still lacks a tanker truck. Our capital plan calls for replacing Engines 81 and 84 with a pumper-tanker in 2021.

My detailed annual report for 2018 is posted at www.gmfd.org. Click on "Chief's Reports". That report shows in detail the number and types of calls we responded to, equipment usage and other statistical information.

Sincerely,

Roger S. Hooper
Fire Chief

Serving the Communities of Lyman and Dayton, Maine since 1949



MAINE STATE POLICE
TROOP A
502 Waterboro Road

April 11, 2019

To the Community we serve:

The Maine State Police-Troop A, is located at 502 Waterboro Road in Alfred, Maine. The State Police barracks consists of a troop commander, three sergeants, three corporals and eleven troopers who provide law enforcement services for five towns in York County. Lieutenant Ross was the Internal Affairs / Professional Standards Sergeant prior to his promotion. He has been with the State Police over 16 years where he patrolled and worked as a detective in York County for the first half of his career. Lieutenant Ross had previously served with the Portland Police Department and the New York City Police Department.

Also within the confines of the Troop A barracks are detectives with the Maine State Police Major Crimes Unit, Maine Warden Service and the Maine Fire Marshal's Office. All members of the Troop work closely with these units to aid and support when needed.

The State Police bring several other resources to the law enforcement and public safety platform for the town of Dayton and surrounding communities. The State Police Specialty Teams are the best in the state and include a Tactical Team, Evidence Response Team, Underwater Recovery Team, Bomb Team, Air Wing, Canine Team (3 Dogs assigned to Troop A), Crisis Negotiation Team and the Incident Management Team (handle large scale events). In addition to Specialty Teams the State Police Commercial Vehicle Unit has several Troopers assigned to the York County area which will assist patrol units when necessary.

The State Police have committed a Trooper to work full time with the United States Marshal Service. This agency is responsible for locating and arresting dangerous felons in our patrol area. By having a Trooper assigned to this Agency we can utilize their technology that is not available to other departments. Troop A has been able to locate several dangerous felons in our area by this working relationship with the U.S. Marshal Service.

The Maine State Police have made it a priority to answer concerns from the citizens of Dayton relating to criminality and disorder in the community. When a concern is brought forward to one of our members, the Sergeant that is assigned as the liaison for that town will meet with the Trooper to formulate a plan of action. Once this plan of action is complete we will evaluate the results to determine if we achieved our desired goal. If the desired goal is not met, we will look at other options available to us.

MAINE STATE OF POLICE, CONT.

Troop A also understands the importance of meeting with local law enforcement to share information, identify criminal trends, and to quickly identify and arrest individuals committing crimes in our communities. Troop A meets weekly with area law enforcement departments as well as Probation and Parole.

The Town of Dayton has enjoyed additional traffic enforcement by the State Police by receiving the benefit of state wide initiatives to address traffic concerns such as, OUI enforcement details, seatbelt enforcement details, speeding enforcement details, and distracted driving enforcement details.

	<u>2017</u>	<u>2018</u>
Total Calls for Service	416	453

Lt. Ross will make himself available to meet with the Dayton town government to address any matters of concern. The development of excellent working relationships assures continued progress and increased public safety for the town of Dayton. The State Police looks forward to the following year and continuing our collaborative work with the town. Challenges lay ahead; however, together we will ensure that your community remains a safe and peaceful place to live and work.

Submitted by: Lt. William Ross, Troop Commander, Maine State Police Troop A

DAYTON CONSOLIDATED SCHOOL FACULTY

Principal	Kim Sampietro	Secretary	Linda Hooper
Kindergarten	Kate O'Neill	Grade 3	Nancy Nadeau
Grade 1	Nancy Cartier	Grade 4/5	Chelsea Fay Amanda Martin
Grade 2	Maria Zafirson		Sandy Trask

Special Education	Shannon Cavanaugh
Speech	Kristina Patterson
Art	Kristin Cataldi
Computer/STEM	Justine Frappier
Instructional Strategist/Title I	Chad Braley
Music	Deidre Braley
Physical Education	Monica Moore
Guidance Counselor	Kristen Fournier
Social Worker/Behavior Specialist	Heather Balfour
Educational Technicians	Patricia Armstrong
	Jefferson Coniaris
	Elizabeth Cartier
	Debra Gallant
	Nancy Van Tassell
Occupational Therapist	Nancy Buch
Librarian	Jennifer Harriman
Nurse	Jennifer Aguirre
Kitchen	Patti Danis
	Becky Frappier
Custodians	Debbie Carter
	Shane Doucette
	Homer Grant
Bus Drivers/Aide	Steve Kerner
	Robert Northrup
	Debra Gallant
Gifted & Talented	Suzanne Tighe
School Psychologist	Jennifer McVeigh
Physical Therapy	Nancy Valcourt



TOWN OF DAYTON

DAYTON, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2018

**TOWN OF DAYTON
DAYTON, MAINE
JUNE 30, 2018**

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Smith & Associates, CPAs

A Professional Association

500 US Route One, Suite 102 • Yarmouth, Maine 04096

Ph (207) 846-8881 • Fax (207) 846-8882

www.smithassociatescpa.com

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Town Selectmen and Treasurer
TOWN OF DAYTON
Dayton, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, major fund and remaining fund information, which collectively comprise the financial statements, of the Town of Dayton, Maine as of and for the year ended June 30, 2018, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on the Government-Wide Financial Statements

As disclosed in the notes to the financial statements, information necessary to determine the amounts of any OPEB liabilities or similar amounts arising in conjunction with the Town's School Department's participation in the Maine Education Association Benefit Trust health plan is not currently available. The amounts, if any, by which the government-wide financial statements may be misstated as a result are not known.

Qualified Opinion

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinion on the Government-Wide Financial Statements", the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of the Town of Dayton as of June 30, 2018 and the changes in net position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

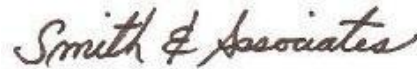
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and aggregate remaining fund information of the Town of Dayton as of June 30, 2018 and the changes in financial position and, where applicable, cash flows thereof and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis, Schedule of the Town's Proportionate Share of Net Pension Liability, Schedule of Town Pension Contributions, and Schedules III and IV (relating to OPEB plans) be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because of the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
February 7, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

This Management Discussion and Analysis is an analysis of the financial condition and operating results of the town for the fiscal year ended June 30, 2018 written by town management. The purpose is to foster increased interest from citizenry and taxpayers and to provide an easily read overview of the town's financial condition in conjunction with the audited financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the Town of Dayton exceeded its liabilities at the close of the most recent fiscal year by \$6,036,383 per Exhibit I (net position).
- At the close of the current fiscal year, the Town of Dayton's governmental funds reported combined ending fund balances of \$2,772,911 representing an increase of \$317,202 over the prior year, per Exhibit III.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Town of Dayton's financial statements. The Town's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Government-Wide Financial Statements: The *government-wide financial statements* are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* (Exhibit I) presents information on all of the Town's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The *Statement of Activities* (Exhibit II) presents revenue and expenses and shows how the government's net position changed during the most recent fiscal year. All changes in net position are reported in a manner similar to the approach used by a private-sector business in that revenues are recognized when earned or established criteria are satisfied and expenses are reported when incurred. Accordingly, revenues are reported even when they may not be collected for several months after the end of the accounting period and expenses are recorded even though they may not have used cash during the current period.

Both of the government-wide financial statements distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities), if applicable. Currently the Town conducts no activities which qualify for treatment as business-type activities.

Fund Financial Statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Dayton, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can currently be divided into two categories: governmental funds and fiduciary funds.

Governmental funds – Most of the Town’s basic services are reported in governmental funds, which focus on how money flows into and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town’s general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town’s programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the fund financial statements.

Fiduciary funds – When the Town holds and/or manages assets and executes financial transactions on behalf of other parties, these amounts and activities are typically reported in fiduciary funds, and are accounted for using the full accrual basis of accounting, which is the same basis of accounting used in preparing the government-wide financial statements discussed earlier. However, as these assets, liabilities and activities are for the benefit of parties other than the Town and its citizenry in a broad sense, these amounts are not included in the government-wide financial statements, but are presented in a separate set of financial statements included within the attached report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

COMPARATIVE DATA

The following tables provide a summary of the Town of Dayton’s net position and statement of activities for the year ended June 30, 2018, with comparative data for the previous year. Net position serves as a useful indicator of the Town’s financial position. Changes in net position generally indicate the direction (positive and negative) of the Town’s financial position over time. Note that the following information excludes the Town’s fiduciary fund amounts.

COMPARATIVE DATA (CONTINUED)**TOWN OF DAYTON'S NET POSITION**

	Governmental Activities	
Condensed Statement of Net Position	30-Jun-18	30-Jun-17 (Restated)
Assets		
Current and Other Assets	\$ 3,396,380	\$ 3,443,863
Capital Assets	<u>3,674,578</u>	<u>3,413,146</u>
Total Assets	<u>\$ 7,070,958</u>	<u>\$ 6,857,009</u>
 Deferred Outflows of Resources	 <u>\$ 88,119</u>	 <u>\$ 75,694</u>
 Liabilities		
Current and Other Liabilities	\$ 638,048	\$ 976,306
Long Term Liabilities	<u>435,682</u>	<u>398,912</u>
Total Liabilities	<u>\$ 1,073,730</u>	<u>\$ 1,375,218</u>
 Deferred Inflows of Resources	 <u>\$ 48,964</u>	 <u>\$ 18,546</u>
 Net Position		
Net Investment in Capital Assets	\$ 3,220,828	\$ 3,034,306
Restricted	85,299	13,454
Unrestricted	<u>2,730,256</u>	<u>2,491,179</u>
Total Net Position	<u>\$ 6,036,383</u>	<u>\$ 5,538,939</u>

By far the largest portion of the Town's net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Town's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* \$2,730,256 may be used to meet the governments' ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the Town is able to report positive balances in all three categories of net position. The same situation held true for the prior year. The Town's net position increased by \$497,444 during the current fiscal year as per Exhibit II.

COMPARATIVE DATA (CONTINUED)**TOWN OF DAYTON'S CHANGES IN NET POSITION**

	Governmental Activities	
Condensed Statement of Activities	30-Jun-18	30-Jun-17 (Restated)
Revenues:		
<i>Program Revenues</i>		
Charge for Services	\$ 123,196	\$ 104,548
Operating Grants and Contributions	2,615,823	2,339,074
Capital Grants and Contributions	0	0
<i>General Revenues</i>		
Property and Other Taxes	3,794,107	3,947,263
Grants and Contributions Not Restricted to Specific Programs	212,333	191,687
Unrestricted Investment Earnings	43,181	6,196
Miscellaneous	<u>2,798</u>	<u>809</u>
Total Revenues	<u>\$6,791,438</u>	<u>\$6,589,577</u>
Expenses		
General Government	\$ 268,710	\$ 272,979
Public Works and Sanitation	373,642	399,158
Public Safety	235,536	215,382
Health and Welfare	2,475	1,749
Education	5,101,483	4,695,670
Culture and Recreation	15,764	13,344
Fixed Charges	172,280	175,556
Interest	9,047	9,745
Depreciation, Unallocated and Other	<u>115,057</u>	<u>139,931</u>
Total Expenses	<u>\$6,293,994</u>	<u>\$5,923,514</u>
Increase (Decrease) In Net Position	\$ 497,444	\$ 666,063
Net Position, July 1	<u>\$5,538,939</u>	<u>\$4,872,876</u>
Net Position, June 30	<u>\$6,036,383</u>	<u>\$5,538,939</u>

ANALYSIS OF OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The Statement of Activities indicates that the total revenues exceeded total expenses by \$497,444 indicating a strong overall financial position for the year ended June 30, 2018.

ANALYSIS OF SIGNIFICANT INDIVIDUAL FUND BALANCES, TRANSACTIONS AND CHANGES IN FUND BALANCES

General Fund – Revenues were in excess of expenditures and then decreased by net transfers of \$2,542,046 increasing the fund balance to \$1,552,708. While the amount of fund balance that any town needs to maintain is debatable, this amount is reasonable by most standards.

School Department – This fund balance grew by \$15,169 to \$706,288 at June 30, 2018.

Other Governmental Funds – On a combined basis these fund balances shrank compared to last year's total by \$4,983, to \$513,915.

GENERAL FUND BUDGETARY HIGHLIGHTS

As presented in Exhibit VII, actual revenues exceeded budget by \$263,449 and actual expenditures were kept under budget by \$367,275 producing a favorable variance on a net basis of \$630,724. Approximately 90% of operating revenue for the Town comes directly from our residents through Property and Excise taxes, and 80% of expenditures go directly to Education and York County Government.

CAPITAL ASSET AND DEBT**Capital Assets**

Additions to Capital Assets before depreciation totaled \$444,963 for the fiscal year ended June 30, 2018 and retirements, net of accumulated depreciation totaled \$0 for the current year. Depreciation expense was \$183,531 for this year. Several additions to our capital assets were completed in 2018, including the purchase of a used ladder/pumper fire truck and two school vehicles (buses) and the replacement of a large culvert on Buzzell Road.

Debt

The Town's total debt increased by \$71,824 to \$442,632. While the Town did pay down the bond for the Municipal Building, the School entered into new lease agreements for a total of \$134,963 for the purchase of two new vehicles/buses.

NEXT YEAR'S BUDGET AND OTHER CURRENTLY KNOWN FACTS AND CIRCUMSTANCES

A Special Town Meeting held on August 30, 2018 approved the funding for a Town-Wide Road Reconstruction, Paving and Overlay Paving of various roads in an amount not to exceed \$1,150,000. On November 30, 2018 the Town of Dayton was issued a \$1,150,000 general obligation bond with a 10 year term and yearly payments of \$115,000.

EXHIBIT I

**TOWN OF DAYTON
STATEMENT OF NET POSITION
JUNE 30, 2018**

	Primary Government Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 3,284,617
Taxes Receivable	8,635
Tax Liens Receivable	64,994
Accounts Receivable	35,501
Inventory	2,633
Capital Assets, Net of Accumulated Depreciation	<u>3,674,578</u>
Total Assets	<u>\$ 7,070,958</u>
Deferred Outflows of Resources	
Related to OPEB Plans	\$ 133
Related to Pensions	<u>87,986</u>
Total Deferred Outflows of Resources	<u>\$ 88,119</u>
Liabilities	
Accounts Payable	\$ 282,900
Accrued Expenses	257,522
Non Current Liabilities	
Due Within One Year	97,626
Due Greater Than One Year	<u>435,682</u>
Total Liabilities	<u>\$ 1,073,730</u>
Deferred Inflows of Resources	
Related to Property Taxes	\$ 17,535
Related to OPEB Plans	8,978
Related to Pensions	<u>22,451</u>
Total Deferred Inflows of Resources	<u>\$ 48,964</u>
Net Position	
<i>Net Investment in Capital Assets</i>	\$ 3,220,828
<i>Restricted</i>	
Special Revenue Funds	85,299
<i>Unrestricted</i>	<u>2,730,256</u>
Total Net Position	<u>\$ 6,036,383</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT II

**TOWN OF DAYTON
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Position Primary Government</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		<u>Business - Type Activities</u>	<u>Total</u>
Primary Government						
Governmental Activities						
General Government	\$ 268,710	\$ 40,010	\$ 24,825	\$ (203,875)	\$ 0	\$ (203,875)
Public Works and Sanitation	373,642	37,107	122,924	(213,611)	0	(213,611)
Public Safety	235,536	0	0	(235,536)	0	(235,536)
Health and Welfare	2,475	0	0	(2,475)	0	(2,475)
Education	5,101,483	46,079	2,468,074	(2,587,330)	0	(2,587,330)
Culture and Recreation	15,764	0	0	(15,764)	0	(15,764)
Fixed Charges	172,280	0	0	(172,280)	0	(172,280)
Interest on Long-Term Debt	9,047	0	0	(9,047)	0	(9,047)
Depreciation - Unallocated	<u>115,057</u>	<u>0</u>	<u>0</u>	<u>(115,057)</u>	<u>0</u>	<u>(115,057)</u>
Total Governmental Activities	\$ 6,293,994	\$ 123,196	\$ 2,615,823	\$ (3,554,975)	\$ 0	\$ (3,554,975)
Business - Type Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Primary Government	\$ 6,293,994	\$ 123,196	\$ 2,615,823	\$ (3,554,975)	\$ 0	\$ (3,554,975)
General Revenues						
Property and Other Taxes				\$ 3,794,107	\$ 0	\$ 3,794,107
Grants and Contributions Not Restricted to Special Programs				212,333	0	212,333
Unrestricted Investment Earnings				43,181	0	43,181
Gain on Asset Disposal				<u>2,798</u>	<u>0</u>	<u>2,798</u>
Total General Revenues				\$ 4,052,419	\$ 0	\$ 4,052,419
Changes in Net Position				\$ 497,444	\$ 0	\$ 497,444
Net Position – July 1, 2017				\$ 5,548,702	\$ 9,991	\$ 5,558,693
Prior Period Adjustments				(9,763)	(9,991)	(19,754)
Net Position – July 1, 2017 - Restated				5,538,939	0	5,538,939
Net Position – June 30, 2018				\$ 6,036,383	\$ 0	\$ 6,036,383

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT III

**TOWN OF DAYTON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018**

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	\$ 3,208,482	\$ 0	\$ 76,135	\$ 3,284,617
Taxes Receivable	8,635	0	0	8,635
Tax Liens Receivable	64,994	0	0	64,994
Accounts Receivable	0	50	35,451	35,501
Inventory	0	0	2,633	2,633
Due From Other Funds	<u>0</u>	<u>1,180,508</u>	<u>475,663</u>	<u>1,656,171</u>
Total Assets	<u>\$ 3,282,111</u>	<u>\$ 1,180,558</u>	<u>\$ 589,882</u>	<u>\$ 5,052,551</u>
Deferred Outflows of Resources	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,282,111</u>	<u>\$ 1,180,558</u>	<u>\$ 589,882</u>	<u>\$ 5,052,551</u>
Liabilities, Deferred Inflows of Resources and Fund Balance				
Liabilities				
Accounts Payable	\$ 0	\$ 282,889	\$ 11	\$ 282,900
Accrued Expenses	73,615	178,919	0	252,534
Due to Other Funds	<u>1,567,753</u>	<u>12,462</u>	<u>75,956</u>	<u>1,656,171</u>
Total Liabilities	<u>\$ 1,641,368</u>	<u>\$ 474,270</u>	<u>\$ 75,967</u>	<u>\$ 2,191,605</u>
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes	<u>\$ 88,035</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 88,035</u>
Fund Balance				
<i>Nonspendable</i>				
Inventory	\$ 0	\$ 0	\$ 2,633	\$ 2,633
<i>Restricted</i>				
Special Revenues Funds	0	0	85,299	85,299
<i>Committed</i>				
Dayton School Department	0	706,288	0	706,288
Appropriated for FY 18/19	35,000	0	0	35,000
Capital Project Funds	0	0	464,488	464,488
<i>Assigned</i>				
Permanent Funds – Expendable	0	0	1,965	1,965
<i>Unassigned</i>				
School Lunch Program	0	0	(40,470)	(40,470)
General Fund	<u>1,517,708</u>	<u>0</u>	<u>0</u>	<u>1,517,708</u>
Total Fund Balance	<u>\$ 1,552,708</u>	<u>\$ 706,288</u>	<u>\$ 513,915</u>	<u>\$ 2,772,911</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balance	<u>\$ 3,282,111</u>	<u>\$ 1,180,558</u>	<u>\$ 589,882</u>	<u>\$ 5,052,551</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT IV

**TOWN OF DAYTON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO
STATEMENT OF NET POSITION
JUNE 30, 2018**

Total Fund Balance – Total Governmental Funds \$ 2,772,911

**Amounts Reported for Governmental Activities in the Statement of Net
Position are Different Because**

Capital Assets Used In Governmental Activities are Not Current Financial
Resources and Therefore are Not Reported in the Governmental Funds Balance
Sheet. 3,674,578

Interest Payable on Long-Term Debt Does Not Require Current Financial
Resources. Therefore, Interest Payable is Not Reported as a Liability in
Governmental Funds Balance Sheet. (4,988)

Unavailable Property Tax Revenues are Not Available to Pay for Current
Expenditures and, Therefore, are Deferred Inflows of Resources. 70,500

Long Term Liabilities are Not Due and Payable in The Current Period and
Therefore They are Not Reported in The Governmental Funds Balance Sheet

Due in One Year	\$ 97,626	
Due in More than One Year	345,006	
Net Pension Liability	72,583	
Net OPEB Liability	11,118	
Accrued Compensated Absence Pay	<u>6,975</u>	(533,308)

Deferred Outflows and Deferred Inflow Related to Defined Benefit
Pension Plan and Defined Benefit OPEB Plans 56,690

Net Position of Governmental Activities **\$ 6,036,383**

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT V

TOWN OF DAYTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Dayton School Department	Other Governmental Funds	Total Governmental Funds
Revenues				
Property and Other Taxes	\$ 3,794,107	\$ 0	\$ 0	\$ 3,794,107
Intergovernmental	335,256	2,182,828	196,330	2,714,414
On-Behalf Payments	0	91,671	0	91,671
Licenses, Permits and Fees	39,117	0	0	39,117
Charges for Services	1,590	20,409	25,670	47,669
Investment Income	43,158	0	23	43,181
Miscellaneous	893	254	65,929	67,076
Total Revenues	<u>\$ 4,214,121</u>	<u>\$ 2,295,162</u>	<u>\$ 287,952</u>	<u>\$ 6,797,235</u>
Expenditures				
<i>Current</i>				
General Government	\$ 269,556	\$ 0	\$ 0	\$ 269,556
Public Works and Sanitation	621,628	0	0	621,628
Public Safety	237,239	0	4,297	241,536
Public Health and Welfare	2,000	0	475	2,475
Education	0	4,744,347	266,469	5,010,816
Culture and Recreation	9,150	0	6,614	15,764
Debt Service	30,715	0	0	30,715
Fixed Charges	172,280	0	0	172,280
On-Behalf Payments	0	91,671	0	91,671
<i>Capital Outlay</i>	12,500	0	181,678	194,178
Total Expenditures	<u>\$ 1,355,068</u>	<u>\$ 4,836,018</u>	<u>\$ 459,533</u>	<u>\$ 6,650,619</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>\$ 2,859,053</u>	<u>\$ (2,540,856)</u>	<u>\$ (171,581)</u>	<u>\$ 146,616</u>
Other Financing Sources (Uses)				
Use of Inventory	0	0	(15)	(15)
Proceeds of Long-Term Debt			170,601	170,601
Transfers In (Out)	(2,542,046)	2,556,025	(13,979)	0
Total Other Financing Sources (Uses)	<u>\$ (2,542,046)</u>	<u>\$ 2,556,025</u>	<u>\$ 156,607</u>	<u>\$ 170,586</u>
Net Change in Fund Balance	<u>\$ 317,007</u>	<u>\$ 15,169</u>	<u>\$ (14,974)</u>	<u>\$ 317,202</u>
Fund Balance - July 1, 2017 – Initially Reported	\$ 1,235,701	691,119	518,898	2,445,718
Prior Period Adjustment	<u>0</u>	<u>0</u>	<u>9,991</u>	<u>9,991</u>
Fund Balance – July 1, 2017 - Restated	<u>1,235,701</u>	<u>691,119</u>	<u>528,889</u>	<u>2,455,709</u>
Fund Balance - June 30, 2018	<u>\$ 1,552,708</u>	<u>\$ 706,288</u>	<u>\$ 513,915</u>	<u>\$ 2,772,911</u>

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VI

**TOWN OF DAYTON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018**

Net Change In Fund Balance – Total Governmental Funds \$ 317,202

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because

Governmental Funds report Capital Outlays as Expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as Depreciation Expense. This is the amount of Capital Assets recorded in the current period, net of disposals. 442,164

Depreciation Expense on Capital Assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of Current Financial Resources. Therefore, Depreciation Expense is not reported as Expenditure in Governmental Funds. (183,532)

Gain on Disposal of Capital Assets, Not Recorded On Modified-Accrual Basis. 2,798

The Issuance of Long-Term Debt (e.g. Bonds, Leases, and Accrued Compensated Absence Pay) provides Current Financial Resources to Governmental Funds, while the repayment of the Principal of Long-Term Debt consumes the Current Financial Resources of Governmental Funds. Neither transaction, however, has any effect on Net Position. In addition, Governmental Funds report the effect of issuance cost, premiums, discounts, and similar items when Debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities. This Amount is the Net Effect of these differences in the treatment of Long-Term Debt and related items. (71,824)

Accrued Interest Expense on Long-Term Debt as Well as Accrued Compensated Absences are reported in the Government-Wide Statement of Activities and Changes in Net Position, But Do Not Require the Use of Current Financial Resources; Therefore, Accrued Interest Expense and Accrued Compensated Absence Expense are not Reported as Expenditures in Governmental Funds. 27

Changes Between Deferred Inflows and Deferred Outflows Related to Pension Expenses and Net Pension Liability Due to Implementation of GASB No. 68 and OPEB Balances in Connection with GASB No. 75 (9,391)

Change In Net Position of Governmental Activities \$ 497,444

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VII

**TOWN OF DAYTON
GENERAL FUND(a)
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues(b)	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Property and Other Taxes	\$ 3,636,219	\$ 3,636,219	\$ 3,794,107	\$ 157,888
Intergovernmental	2,418,944	2,513,944	2,518,084	4,140
Licenses, Permits and Fees	4,000	4,000	39,117	35,117
Charges for Services	0	0	21,999	21,999
Investment Income	0	0	43,158	43,158
Miscellaneous	<u>0</u>	<u>0</u>	<u>1,147</u>	<u>1,147</u>
Total Revenues	<u>\$ 6,059,163</u>	<u>\$ 6,154,163</u>	<u>\$ 6,417,612</u>	<u>\$ 263,449</u>
Expenditures(b)				
<i>Current</i>				
General Government	\$ 292,771	\$ 290,771	\$ 269,556	\$ 21,215
Public Works and Sanitation	583,000	623,302	621,628	1,674
Public Safety	240,039	237,239	237,239	0
Public Health and Welfare	2,000	2,000	2,000	0
Education	5,054,197	5,037,729	4,744,347	293,382
Culture and Recreation	9,150	9,150	9,150	0
Debt Service	30,715	30,715	30,715	0
Fixed Charges	223,284	223,284	172,280	51,004
Capital Outlay	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
Total Expenditures	<u>\$ 6,447,656</u>	<u>\$ 6,466,690</u>	<u>\$ 6,099,415</u>	<u>\$ 367,275</u>
Excess (Deficiency) of Revenue Over (Under) Expenditures	<u>\$ (388,493)</u>	<u>\$ (312,527)</u>	<u>\$ 318,197</u>	<u>\$ 630,724</u>
Other Financing Sources (Uses)				
Transfers In (Out)	<u>(8,000)</u>	<u>13,979</u>	<u>13,979</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>\$ (8,000)</u>	<u>\$ 13,979</u>	<u>\$ 13,979</u>	<u>\$ 0</u>
Net Change in Fund Balance	<u>\$ (396,493)</u>	<u>\$ (298,548)</u>	<u>\$ 332,176</u>	<u>\$ 630,724</u>
Fund Balance - July 1, 2017	<u>1,926,820</u>	<u>1,926,820</u>	<u>1,926,820</u>	<u>0</u>
Fund Balance - June 30, 2018	<u>\$ 1,530,327</u>	<u>\$ 1,628,272</u>	<u>\$ 2,258,996</u>	<u>\$ 630,724</u>

(a) Inclusive of Dayton School Department's General Fund.

(b) Excluding On-Behalf Payments

The Notes to the Financial Statements are an Integral Part of This Statement.

EXHIBIT VIII

**TOWN OF DAYTON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2018**

	Agency Funds
Assets	
Cash and Cash Equivalents	<u>\$ 2,135</u>
Liabilities	
Amounts Held for Others	<u>\$ 2,135</u>
Net Position	
Held in Trust	<u><u>\$ 0</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Dayton, Maine was incorporated in 1854 under the laws of the State of Maine and currently operates under a Town Meeting-Selectmen Form of Government.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Dayton operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Town of Dayton has no component units, other than the Dayton School Department which is included in this report.

C. –Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function of a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

D. – Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Dayton School Department is a major fund.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Dayton.

The Town of Dayton's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town of Dayton was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

G. – Inventories

The Lunch Program follows the purchases method of accounting for food and supplies. Inventories are valued at the lower of cost (first-in, first-out basis) or market. The cost of donated federal commodities is computed at fair market value on the date received.

H. – Cash and Cash Equivalents

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts, or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. – Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and Improvements	15 – 40 Years
Land Improvements	25 Years
Vehicles	4 – 30 Years
Furniture, Fixtures, Machinery and Equipment	7 – 40 Years
Infrastructure	10 – 50 Years

The Town of Dayton has elected not to retroactively report their major general infrastructure assets.

J. – Compensated Absences

Under the terms of personnel policies, vacation, sick leave, and compensation time are granted in varying amounts according to length of service. For non-School Department personnel, the Town of Dayton recognizes accumulated sick and annual leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay for such personnel was \$6,975 at June 30, 2018. For School Department staff, established policy is to recognize the costs of compensated absences when actually paid, thus no liability for these amounts has been recorded.

K. – Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market, or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

L. – Deferred Outflows and Inflows of Resources

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB No. 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. – Deferred Outflows and Inflows of Resources (Continued)

Per Exhibit I, the deferred inflows of resources listed at June 30, 2018 for the Town of Dayton amounted to \$48,964, while the deferred outflow of resources amounted to \$88,119. Per Exhibit III, the deferred inflows of resources listed at June 30, 2018 for the Town of Dayton amounted to \$88,035, and there was no deferred outflow of resources at that time.

M. – Equity Classifications

Government-Wide Statements

Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

- *Net investment in capital assets* – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- *Restricted net position* – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- *Unrestricted net position* – all other net position that do not meet the definition of “restricted” or “Net investment in capital assets.”

Fund Financial Statements

Governmental fund equity is classified as fund balance. The Town’s fund balances represent: **(1) Nonspendable Fund Balance**, resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes**, which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance**, net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund , because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. – Equity Classifications

Fund Financial Statements

The Town of Dayton has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

N. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

O. – Accounts Receivable

Accounts Receivable at June 30, 2018, primarily consist of miscellaneous intergovernmental receivables. There is no allowance for doubtful accounts as the Town believes they are 100% collectible.

NOTE 2 – CASH AND CASH EQUIVALENTS

The Town's deposits may be exposed at times to various risks, such as those that follow:

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. The Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorized the Town to invest in obligations of the U.S. Treasury and U.S. agencies and certain bonds.

Concentration of Credit Risk – The Town does not have a policy for concentration of credit risk.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Dayton's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The total assessed value for the list of April 1, 2017 upon which the levy for the year ended June 30, 2018, was based amounted to \$214,319,150. This assessed value was 96.13% of the 2018 State valuation of \$222,950,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$82,761 for the year ended June 30, 2018.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation – 3, *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period. In the government-wide financial statements, property taxes are recognized under the accrual method.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2017-2018 levy:

Assessed Value	\$ 214,319,150
Less: Homestead Exemption	(5,239,350)
BETE	<u>(1,383,500)</u>
Net Assessed Value	\$ 207,696,300
Tax Rate (Per \$1,000)	<u>15.75</u>
Commitment	\$ 3,271,217
Supplemental Taxes Assessed	<u>1,067</u>
Subtotal	\$ 3,272,284
Less: Abatements	(5,072)
Discount at 1.5%	(41,410)
Collections	<u>(3,184,037)</u>
Receivable (Including Liens) at Year End	<u>\$ 41,765</u>
Collection Rate	<u>98.6%</u>

Property taxes were due on October 19, 2017 with interest charged at a rate of 7% on delinquent accounts.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018, was as follows:

	Beginning Balance <u>July 1</u>	Additions/ <u>Completions</u>	<u>Disposals</u>	Ending Balance <u>June 30</u>
Governmental Activities				
<i>Capital Assets not being Depreciated</i>				
Land	\$ 125,192	\$ 0	\$ 0	\$ 125,192
<i>Capital Assets, Being Depreciated:</i>				
Land Improvements	\$ 15,297	\$ 0	\$ 0	\$ 15,297
Buildings and Improvements	2,955,420	7,488	0	2,962,908
Furniture and Fixtures	69,860	0	0	69,860
Machinery and Equipment	406,495	297	0	406,792
Vehicles	1,217,579	208,497	109,012	1,317,064
Infrastructure	1,158,550	228,681	0	1,387,231
Total Capital Assets, being Depreciated	\$ 5,823,201	\$ 444,963	\$ 109,012	\$ 6,159,152
<i>Less Accumulated Depreciation for</i>				
Land Improvements	\$ 15,294	\$ 0	\$ 0	\$ 15,294
Buildings and Improvements	1,246,670	70,017	0	1,316,687
Furniture and Fixtures	68,079	890	0	68,969
Machinery and Equipment	336,163	16,032	0	352,195
Vehicles	729,293	63,590	109,012	683,871
Infrastructure	139,748	33,002	0	172,750
Total Accumulated Depreciation	\$ 2,535,247	\$ 183,531	\$ 109,012	\$ 2,609,766
Total Capital Assets, being Depreciated, Net	\$ 3,287,954	\$ 261,432	\$ 0	\$ 3,549,386
Governmental Activities Capital Assets, Net	\$ 3,413,146	\$ 261,432	\$ 0	\$ 3,674,578

Depreciation expense has not been charged as a direct expense, except for \$68,475 charged to education.

NOTE 5 – LONG-TERM DEBT

At June 30, 2018, bonds, notes and capital leases payable consisted of the following individual issues:

	<u>Governmental Activities</u>
Maine Municipal Bond Bank	
<i>General Obligation Bond of 2008</i>	
Variable Interest Rates of 2.075% -5.575%,	
Original Issue of \$350,000 on October 30, 2008	
Annual Principal Payments of \$15,700 - \$29,797,	
Maturity Due November 1, 2024.	\$182,652

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Governmental Activities
(Continued)

US Bank

Commercial Lease Agreement between Towns of Lyman and Dayton and Lessor for Certain Fire Equipment. Each Town Owns 50% of the Asset and 50% of the Lease Obligation. Payments of \$1,000 for 60 Months. Interest Rate of 4.97%.

12,748

Biddeford Savings Bank

Term note secured by equipment, interest at 2.2%, annual payments of principal and interest in the amount of \$2,784, due July, 2021, with non-appropriation clause.

7,992

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.56%, annual payments of principal and interest in the amount of \$17,867, prepayment penalty of 5%, cross-defaulted and cross-collateralized with other obligations due this lender, due September, 2021, with non-appropriation clause.

50,792

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.56%, annual payments of principal and interest in the amount of \$18,762, prepayment penalty of 5%, cross-defaulted and cross-collateralized with other obligations due this lender, due November, 2021, with non-appropriation clause.

53,485

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.74%, annual payments of principal and interest in the amount of \$18,432, cross-defaulted and cross-collateralized with other obligations due this lender, due in full February, 2023, with non-appropriation clause.

68,885

Biddeford Savings Bank

Term note secured by vehicle, interest at 2.70%, annual payments of principal and interest in the amount of \$17,630, cross-defaulted and cross-collateralized with other obligations due this lender, due in full August, 2022, with non-appropriation clause.

66,078

Total

\$ 442,632

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 – LONG-TERM DEBT (CONTINUED)

Change in Outstanding Debt

At June 30, 2018, long-term liability activity consisted of the following:

	Balance	Issues	Payments	Balance	Due
	<u>July 1</u>	<u>Additions</u>	<u>Expenditures</u>	<u>June 30</u>	<u>Within One Year</u>
Governmental Activities					
General Obligation Bonds	\$ 204,953	\$ 0	22,301	\$ 182,652	\$ 23,217
Notes Payable	147,883	170,601	71,252	247,232	68,919
Capital Lease	17,972	0	5,224	12,748	5,490
Net Pension Obligation	63,458	9,125	0	72,583	0
Net OPEB Liability	19,754	0	8,636	11,118	0
Accrued Compensation	<u>8,031</u>	<u>0</u>	<u>1,056</u>	<u>6,975</u>	<u>0</u>
Total	<u>\$ 462,051</u>	<u>\$ 179,726</u>	<u>108,469</u>	<u>\$ 533,308</u>	<u>\$ 97,626</u>

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2018, are as follows:

Year Ending	Governmental Activities – Bonds and Notes		
<u>June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018/19	\$ 92,136	\$ 13,955	\$ 106,091
2019/20	94,754	11,536	106,290
2021/21	97,290	8,677	105,967
2021/22	60,813	5,303	66,116
2022/23	26,954	2,826	29,780
2023/28	<u>57,937</u>	<u>719</u>	<u>58,656</u>
Total	<u>\$ 429,884</u>	<u>\$ 43,016</u>	<u>\$ 472,900</u>

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2018, the amount of outstanding long-term debt was equal to 0.21% of property valuation for the year then ended.

Lease Payable

The following is a schedule of future minimum lease payments for the capital leases together with the present value of net minimum lease payments as of June 30, 2018:

<u>Year Ending June 30</u>	<u>Total</u>
2018/19	6,000
2019/20	6,000
2020/21	<u>1,500</u>
Total Minimum Lease Payments	\$ 13,500
Less: Amount Representing Interest	<u>(752)</u>
Present Value of Future Minimum Lease Payments	<u>\$ 12,748</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 – RETIREMENT PLAN

The Dayton School Department provides retirement pension plan for its employees through a defined benefit pension plan.

I. Defined Benefit Pension Plan - Maine Public Employees Retirement System (MEPERS)

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System. The plan is a multiple employer, cost-sharing pension plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays the unfunded actuarial liability (UAL) on behalf of the teachers, while the School Department contributes the normal cost, which is actuarially calculated. The School Department has been enrolled in the MEPERS system since July 1, 2014. MEPERS is established under Maine law found in 5 MRSA Part 20. The authority to establish and amend benefit provisions rests with the State legislature.

B. Funding Policy

The School Department makes available to all full-time employees the option to make a one-time irrevocable election to participate in the Maine Public Employees Retirement System (MEPERS), State Employees and Teachers Plan. The employee shall pay, through payroll deduction(s), his/her required contribution determined by MEPERS, 7.65%. The School shall pay its required contribution determined by MEPERS. This benefit shall be offered to eligible employees on the date of hire.

C. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Full vesting (i.e. eligibility for maximum benefits upon reaching qualification) occurs upon the earning of 25 years of service credit for School Department employees. Normal retirement age of State Employees and Teachers members is age 60 to 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members. Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to member's accounts is set by the System's Board of Trustees.

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recorded when incurred.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT PLANS (CONTINUED)

E. Member and Employer Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the plan under which a member is covered. Employer contributions rates are determined through actuarial valuations.

For the year ended June 30, 2018, the member contribution rate was 7.65%, the School Department's contribution rate was 3.97% (normal cost), and the State of Maine contributed 11.68% (UAL).

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2018, the School Department reported a net pension liability of \$72,583. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date.

The School Department proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At the June 30, 2017 measurement date, the School Department proportion was 0.004997%, while at the June 30, 2016 measurement date it was 0.003593%.

At June 30, 2018 the School Department's reported net pension liability was a portion of the total proportionate share of the collective net pension liability associated with the School Department's participation in the Teacher plan, as follows:

School Department's Proportionate Share of Net Pension Liability	\$ 72,583
State of Maine's Proportionate Share of Net Pension Liability	<u>1,060,692</u>
Total	<u>\$1,133,275</u>

For the fiscal year ended June 30, 2018, the School Department recognized pension expense of \$135,165, on-behalf payments of \$89,211 and State support of \$80,055.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT PLANS (CONTINUED)

F. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At June 30, 2018, the reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources are as follows:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between Expected and Actual Experience	\$ 3,052	\$ 0
Changes in Assumptions	0	1,133
Net Difference between Projected and Actual Earnings on Pension Plan Investments	20,250	21,318
Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions.	18,757	0
School Department Contributions Subsequent to the Measurement Date	<u>45,927</u>	<u>0</u>
Total	<u>\$ 87,986</u>	<u>\$ 22,451</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2019	\$ 56,999
2020	11,937
2021	485
2022	<u>(3,886)</u>
Total	<u>\$ 65,535</u>

G. Actuarial Assumptions

The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ Inflation	2.75%
➤ Salary Increases	2.75% to 14.50%
➤ Investment Rate of Return	6.875%
➤ Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 6 – RETIREMENT PLANS (CONTINUED)

G. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate ranges of expected future real rates or return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2017 are summarized in the following table:

	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
US Equities	30%	6.0%
US Government	7.5%	2.3%
Private Equity	15%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5%	4.2%
Diversifiers	<u>10%</u>	5.9%
	<u>100%</u>	

H. Discount Rate

The discount rate used to measure the total pension liability was 6.875%. The projection of cash flows used to determine the discount rate assumed that plan member contribution will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

I. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.875%, as well as what the School Department proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.875%) or 1 percentage point higher (7.875%) than the current rate:

	<u>1% Decrease (5.875%)</u>	<u>Current Discount Rate (6.875%)</u>	<u>1% Increase (7.875%)</u>
Proportionate Share of the Net Pension Liability	\$127,362	\$72,583	\$27,356

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 6 – RETIREMENT PLANS (CONTINUED)

J. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2017 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 7 – GRAVEL PIT ESCROW COLLATERAL

The Town has instituted a policy of requiring collateral from Shaw Brothers desiring to build from the Town. The amount of the collateral is 150% of the estimated cost of the gravel pit to be built.

Under this agreement Shaw Brothers are required to deposit into a bank account the required amount of the collateral. Only the Treasurer of the Town has the authority to withdraw funds, and is required to release the funds back to the developer upon receiving confirmation from the Code Enforcement Officer that the Town's consulting engineer has approved the refund payment based upon a site inspection, and has certified that a certain percentage of the required work has been performed by the developer. At June 30, 2018, the Town held such collateral for Shaw Brothers in the amount of \$45,387.

NOTE 8 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverages during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 9 – OVERLAPPING DEBT

Town's proportionate share of York County's debt is not recorded in the financial statements of the Town of Dayton. At June 30, 2018, the Town's share was 0.72% (or \$28,080) of the County's outstanding debt of \$3,900,000.

NOTE 10 - CONTINGENCIES

A. Grants

The Town received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds; however, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Town.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11 – GOVERNMENTAL FUND BALANCES

The Town's General Fund unassigned fund balance total of \$1,517,708 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund, and is in keeping with the Town's adopted fund balance policy calling for this amount to meet or exceed 25% of the corresponding budget. As per Exhibit III, a summary of the nature and purpose of these reserves by fund type at June 30, 2018 follows.

Nonspendable

School Lunch Inventory	\$ <u>2,633</u>
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Committed

Dayton School Department	\$ <u>706,288</u>
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Committed

Appropriated for FY18/19	\$ <u>35,000</u>
--------------------------	------------------

Committed

Capital Projects Funds

Land Account	\$ 144,000
Highway Account	164,988
Municipal Capital Improvements	89,320
Goodwin's Mills Fire-Rescue Truck/Equipment	66,022
Goodwin's Mills Fire-Rescue Ambulance	<u>158</u>

Total	\$ <u>464,488</u>
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Restricted

Special Revenue Funds

Comprehensive Plan	\$ 9,485
Franklin School	8,854
Goodwin's Mills Fire-Rescue Facilities, Systems and Equip.	9,075
Unemployment Fund - School	7,955
Goodwin's Mills Fire-Rescue Health	7,600
Other Donations – School Department	6,999
Building Maintenance	6,256
Dennett Donated Land	5,530
Recreation	5,274
Insurance Proceeds – School Department	4,662
Town Dogs	4,454
Mower Account	1,971
Playground	1,796
Fire Water Hydrant	1,761
CHCC Grant	1,250
Transition Grant Proficiency – School Department	801
Ballfield	681
Planning Board Maps	500
Holiday Assistance	406
Local Entitlement	<u>(11)</u>

Total	\$ <u>85,299</u>
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TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 11 – GOVERNMENTAL FUND BALANCES (CONTINUED)

<i>Assigned</i>	
Permanent Funds, Expendable	
Goodwin's Cemetery Trust Funds	\$ <u>1,965</u>
<i>Unassigned</i>	
School Hot Lunch Program	\$ (40,470)
General Fund	<u>1,517,708</u>
Total	<u>\$ 1,477,238</u>

NOTE 12 – INTERFUND ACTIVITY

Interfund balances at June 30, 2018, consisted of the following:

Due To	
Major Fund	
Dayton School Department	\$ 1,180,508
Non Major Governmental Funds	
Special Revenue Funds	77,355
Capital Project Funds	<u>398,308</u>
Total	<u>\$ 1,656,171</u>
Due From	
General Fund	\$ 1,567,753
Major Fund	
Dayton School Department	12,462
Non Major Governmental Funds	<u>75,956</u>
Total	<u>\$ 1,656,171</u>

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2018, consisted of the following:

Transfer To	
Major Funds	
General Fund	\$ 97,945
Dayton School Department	2,572,493
Non Major Governmental Funds	
Special Revenue Funds	21,268
Capital Project Funds	<u>62,698</u>
Total	<u>\$ 2,754,404</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 12 – INTERFUND ACTIVITY (CONTINUED)

Transfer From	
General Fund	\$ 2,639,991
Major Fund	
Dayton School Department	16,468
Non-Major Special Revenue Funds	<u>97,945</u>
Total	<u>\$ 2,754,404</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 13 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Dayton utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2018, no expenditures exceeded appropriations.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end. As of June 30, 2018, no individual funds held a deficit balance for the Town of Dayton, other than a deficit of \$(40,470) (excluding the associated inventory reserve) within the School Department's School Lunch Fund, which management is working on to restore to a surplus position.

NOTE 14 – JOINT VENTURE

The Lyman-Dayton Fire Commission was established by the Boards of Selectmen of Lyman, Maine and Dayton, Maine to act as a governing board for the Lyman-Dayton Joint Fire and Emergency Rescue Department, referred to as "Goodwin's Mills Fire-Rescue (GMFR)." Bylaws were formulated in accordance with the Interlocal Agreement dated December 20, 2010, as amended, between the Towns of Lyman and Dayton for the joint operation and management of fire and emergency rescue services. The Town does not hold an explicit and measurable equity interest in this joint venture and thus no such interest is carried on the Town's books. Along with the Town of Lyman, the Town does bear an ongoing financial responsibility to subsidize the operations of GMFR, pursuant to annual operating and capital budgets adopted by the Commission subject to the approval of both Towns. Additionally, all capital assets in the custody of GMFR are titled in equal proportions to the Towns. The Town of Dayton's reported 50% share of such capital assets net of accumulated depreciation amounted to \$818,202 at June 30, 2018. During the year ended June 30, 2018, the Town contributed \$170,753 towards the operating costs of GMFR. At June 30, 2018, GMFR's financial statements indicated unrestricted net position of \$338,622. Those financial statements are available by calling GMFR at 207-499-2244.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 – OPEB PLANS

The Dayton School Department provides certain other postemployment benefits to its employees through the following plans:

I. Group Life Insurance Plan - Maine Public Employees Retirement System (MEPERS)

Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System, including that system's Group Life Insurance Plan. This plan is a multiple employer, cost-sharing OPE plan with a special funding situation. The State of Maine is a non-employer contributing entity in that the state pays 100% of the actuarially determined contributions for retirees.

Benefits

Under the GLI OPEB plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the School Department reported a net OPEB liability of \$0, as the State of Maine's non-employer contributing entity required participation level is 100%. At June 30, 2018 the School Department's reported net OPEB liability was a portion of the total proportionate share of the collective net OPEB liability associated with the School Department's participation in the Teacher plan, as follows:

School Department's Proportionate Share of Net OPEB Liability	\$ 0
State of Maine's Proportionate Share of Net OPEB Liability	<u>27,141</u>
Total	<u>\$ 27,141</u>

For the fiscal year ended June 30, 2018, the School Department recognized OPEB expense of \$3,020, State support of \$3,020 and on-behalf payments of \$2,460.

No deferred inflows of resources or deferred outflows of resources arising in connection with this plan are reportable by the Town of Dayton given that the State of Maine is obligated to fund 100% of the actuarially required contributions attributable to retirees.

Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Maine PERS 2017 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 15 – OPEB PLANS (CONTINUED)

II. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT)

Plan Description

Qualifying personnel of the Town participate in the MMEHT Group Health Plan. This plan is a single-employer OPEB plan not administered through a trust or similar arrangement. Accordingly, no assets are accumulated within the plan for the payment of future benefits.

Benefits

Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with at least 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. At January 1, 2018 there were two active employees participating in this plan and no inactive employees, retirees or beneficiaries entitled to and/or receiving benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Town's total Health Plan OPEB liability of \$11,118 was measured as of January 1, 2018 and was determined by an actuarial valuation at that date. For the year ended June 30, 2018 the Town recognized OPEB expense of \$457 related to the Health Plan. At June 30, 2018 the Town reported deferred inflows of resources and deferred outflows of resources related to the Health Plan from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between Expected and Actual Experience	\$ 0	\$ 8,978
Changes in Assumptions	<u>133</u>	<u>0</u>
Total	<u>\$ 133</u>	<u>\$ 8,978</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

For the Year Ended June 30,	<u>Amount</u>
2019	\$ (2,948)
2020	(2,948)
2021	<u>(2,949)</u>
Total	<u>\$ (8,845)</u>

**TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018**

NOTE 15 – OPEB PLANS (CONTINUED)

II. Group Health Insurance Plan – Maine Municipal Employee Health Trust (MMEHT) (cont'd.)

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions applied to all period included in the measurement:

➤ Inflation	3.00%
➤ Salary Increases	2.75%
➤ Discount Rate	3.44%
➤ Healthcare Cost Trend Rates	8.27% for 2018, decreasing 0.28% per year
➤ Retirees' Share of Benefit Costs	100% of projected premiums

For the Health Plan, the mortality rate is based on the RP2014 Total Dataset Mortality Tables for males and females.

The discount rate of 3.44% used to measure the Health Plan OPEB liability was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 3.44%, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.44%) or 1 percentage point higher (4.44%) than the current rate:

	1% Decrease <u>(2.44%)</u>	Current Discount <u>Rate (3.44%)</u>	1% Increase <u>(4.44%)</u>
Total OPEB Liability	\$12,679	\$11,118	\$9,808

The following presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rate of 8.27% decreasing 0.28% per year, as well as what the liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.27% decreasing 0.28% per year) or 1 percentage point higher (9.27% decreasing 0.28% per year) than the current rate:

	1% Decrease <u>\$9,752</u>	Health Care Cost <u>Trend Rates</u>	1% Increase <u>\$12,737</u>
Total OPEB Liability		\$11,118	

II. Group Health Insurance Plan – Maine Education Association Benefits Trust (MEABT)

The School Department provides health insurance benefits to its employees through a group plan administered through the Maine Education Association Benefits Trust. Under this plan, retirees are eligible to continue such coverage post-employment, with the premium cost being born by the State of Maine and the retirees, with no ongoing financial obligation on the part of the School Department. The amount, if any, of OPEB liability and similar amounts arising from any implicit rate subsidy existing under this plan has not been determined.

TOWN OF DAYTON
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 16 - CONCENTRATION OF RISK/ECONOMIC DEPENDENCY

The Town of Dayton's largest taxpayer is BIF II US Renewable LLC and represents 11.62%, or valuation of \$24,912,000, of the total assessed valuation of Town of Dayton of \$ 214,319,150 for year ending June 30, 2018.

NOTE 17 – PRIOR PERIOD ADJUSTMENTS

For the year ended June 30, 2018 the Town adopted the provisions of GASB Statement No. 75. In conjunction with same, a prior period adjustment reducing government-wide net position in the amount by \$19,754 has been recorded to establish the Town's OPEB liability as of June 30, 2017. Additionally, the balance of the School Department's Unemployment fund as of June 30, 2017 in the amount of \$9,991 has been determined to no longer qualify as a business-type activity; this amount has been reclassified as of July 1, 2017 as a governmental activity balance.

NOTE 18 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through February 7, 2019, the date on which the financial statements were available to be issued.

A Special Town Meeting held on August 30, 2018 approved the funding for a Town-Wide Road Reconstruction, Paving and Overlay Paving of various roads in an amount not to exceed \$1,150,000. On November 30, 2018 the Town of Dayton was issued a \$1,150,000 general obligation bond with a 10 year term and yearly payments of \$115,000.

SCHEDULE I

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE
OF NET PENSION LIABILITY
JUNE 30, 2018**

	<u>6/30/18</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
School Department's Proportion of Net Pension Liability	<u>0.004997%</u>	<u>0.003593%</u>	<u>0.002466%</u>	<u>0%</u>
School Department's Proportionate Share of the Net Pension Liability	\$ 72,583	\$ 63,458	\$ 33,294	\$ 0
State of Maine's Proportionate Share of the Net Pension Liability	<u>1,060,692</u>	<u>1,286,608</u>	<u>870,922</u>	<u>0</u>
Total	<u>\$ 1,133,275</u>	<u>\$ 1,350,066</u>	<u>\$ 904,216</u>	<u>\$ 0</u>
School Department's Covered Employee Payroll	<u>\$ 943,666</u>	<u>\$ 879,753</u>	<u>\$ 766,830</u>	<u>\$ 0</u>
School Department's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Employee Payroll	<u>7.69%</u>	<u>7.21%</u>	<u>4.34%</u>	<u>0%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	<u>83.35%</u>	<u>76.21%</u>	<u>83.55%</u>	<u>86.46%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE II

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT
PENSION CONTRIBUTIONS
JUNE 30, 2018**

	<u>6/30/2018</u>	<u>6/30/17</u>	<u>6/30/16</u>	<u>6/30/15</u>
Contractually Required Contribution	\$ 45,927	\$ 38,147	\$ 30,165	\$ 24,328
Actual Contribution	<u>(45,927)</u>	<u>(38,147)</u>	<u>(30,165)</u>	<u>(24,328)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Employee Payroll	\$ 984,587	\$ 943,666	\$ 897,753	\$ 766,830
Contributions as a Percentage of Covered Employee Payroll	<u>4.66%</u>	<u>4.04%</u>	<u>3.36%</u>	<u>3.18%</u>

Amounts presented for each fiscal year were determined as of June 30. The data above was determined for the Department's fiscal years indicated, which differs from the reporting time frames used in Schedule I. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE III

**TOWN OF DAYTON
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY – HEALTH PLAN
JUNE 30, 2018**

	<u>6/30/18</u>
Service Cost	\$ 2,566
Interest	839
Changes of Benefit Terms	0
Differences Between Expected and Actual Experience	(11,971)
Changes of Assumptions or Other Inputs	178
Benefit Payments	<u>(248)</u>
Net Changes	(8,636)
Total OPEB Liability - Beginning	<u>19,754</u>
Total OPEB Liability - Ending	<u><u>\$ 11,118</u></u>
Covered-Employee Payroll	\$ 42,000
Total OPEB Liability as a Percentage of Covered-Employee Payroll	26.5%

Amounts presented for each fiscal year were determined as of the prior January 1. The data above was determined by the actuarial valuation date which was six-months year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE IV

**TOWN OF DAYTON
SCHOOL DEPARTMENT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE SCHOOL DEPARTMENT'S PROPORTIONATE SHARE
OF NET OPEB LIABILITY
JUNE 30, 2018**

	<u>6/30/18</u>
School Department's Proportion of Net OPEB Liability	<u>0.00%</u>
School Department's Proportionate Share of the Net OPEB Liability	\$ 0
State of Maine's Proportionate Share of the Net OPEB Liability	<u>27,141</u>
Total	<u>\$ 27,141</u>
School Department's Covered Employee Payroll	<u>\$ 943,666</u>
School Department's Proportionate Share of the Net OPEB Liability as a Percentage of Its Covered Employee Payroll	<u>0.00%</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>60.11%</u>
Contractually Required Contributions	\$ 0
Contributions Made in Relation to Contractually Required Amounts	<u>(0)</u>
Contribution Excess (Deficiency)	<u>\$ 0</u>
Town's Covered Employee Payroll	\$ 943,666
Contributions as a Percentage of Covered Employee Payroll	0.00%

Amounts presented for each fiscal year were determined as of June 30. The data above was determined by the actuarial valuation date which was one year prior to the audit report date. Retroactive information is not required to be presented. A full 10-year schedule will be displayed as it becomes available.

The Notes to the Financial Statements are an Integral Part of This Statement.

SCHEDULE V

**TOWN OF DAYTON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018**

Federal Grantor Pass Through Grantor Program Title	Federal CFDA Number	Pass Thru Grantor Number	Federal Expenditures
U.S. Department of Agriculture			
<i>Special Milk Program for Children</i>			
Breakfast SNP	10.553	013-05A-3014	\$ 3,478
<i>National School Lunch Program</i>			
Section 4 Funds SNP	10.555	013-05A-3022	3,450
Section II Funds SNP	10.555	013-05A-3024	9,663
Performance Based Reimbursement	10.555	013-05A-3125	<u>673</u>
Total U.S. Department of Agriculture			<u>\$ 17,264</u>
U.S. Department of Education			
<i>Special Education Grants to States</i>			
Local Entitlement IDEA	84.027	013-05A-3046	\$ 111,817
<i>Improving Teacher Quality State Grants</i>			
No Child Left Behind - Improve Teacher Quality LEA Grants	84.367	013-05A-3042	5,003
<i>Title I Grants to Local Education Agencies</i>			
Disadvantaged	84.010	013-05A-3107	17,223
Student Support & Academic Enrichment	84.424	013-05A-3345	7,962
<i>Title IV Rural Grant</i>	84.358A	N/A	<u>14,266</u>
Total U.S. Department of Education			<u>\$ 156,271</u>
Total Expenditures of Federal Awards			<u>\$ 173,535</u>

Note – All awards passed through the State of Maine with the exception of Title IV Rural Grant, which is received as a direct award from the U.S. Department of Education.

NOTES:

TOWN OF DAYTON

Warrant for Annual Town Meeting Fiscal Year July 1, 2019 to June 30, 2020

To James Roberts, a Constable in the Town of Dayton, in the County of York,

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Dayton in said County of York, Maine, qualified by law to vote in Town affairs, to assemble at the Dayton Municipal Building on Tuesday, the 11th day of June, 2019 at seven forty-five in the morning, then and there to act upon Article 1 and by secret ballot on Articles 2 - 5 as set out below, the polling hours to be from eight o'clock in the forenoon until eight o'clock in the evening;

And, to notify and warn said inhabitants to meet at the Dayton Municipal Building in said Town of Dayton on Thursday, the 13th day of June, 2019, at 7:00 PM, then and there to act on Articles 6 through 51 as set out below, to wit:

ARTICLE 1. To choose a moderator to preside at said meeting.

ARTICLE 2. To choose a Selectman (3 year term).

ARTICLE 3. To choose a SAU School Board Member (3 year term).

ARTICLE 4. To choose a SAU School Board Member (2 year term).

ARTICLE 5. To choose a Road Commissioner (3 year term).

EDUCATION

ARTICLE 6. (Recorded vote required.) To see what sum the Town of Dayton will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**School Committee Recommends \$4,038,981.55**) and to see what sum the Town will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, Maine Revised Statutes, Title 20-A, Section 15688.

School Board Recommendation	\$1,797,312.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,797,312.00

Explanation: The school administrative unit's contribution to the total cost of funding public education from kindergarten to grade 12 as

described in the Essential Programs and Services Funding Act is the amount of money determined by the Commissioner of Education to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

ARTICLE 7. (Recorded vote required.) Shall the Town of Dayton raise and appropriate **\$1,039,897.00** in additional local funds, which exceeds the State's Essential Programs and Services allocation model by **\$1,039,897.00**, in order to fund the budget recommended by the School Committee?

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act that will help achieve the municipality's budget for educational programs.

School Board Recommendation	\$1,039,897.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,039,897.00

ARTICLE 8. (Recorded vote required.) To see what sum the Town of Dayton will authorize the School Committee to expend for the fiscal year beginning July 1, 2019 and ending June 30, 2020 from the school administrative unit's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state funded school construction projects, additional local funds for purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpected balances, tuition receipts, state subsidy and other receipts for the support of schools, and broken down as follows:

REGULAR INSTRUCTION	\$ 3,302,888.62
SPECIAL EDUCATION	\$ 1,144,987.15
CAREER & TECHNICAL EDUCATION	\$ 0.00
OTHER INSTRUCTION	\$ 10,839.00
STUDENT & STAFF SUPPORT	\$ 103,540.26
SYSTEM ADMINISTRATION	\$ 120,295.00
SCHOOL ADMINISTRATION	\$ 180,877.20
TRANSPORTATION & BUSES	\$ 373,900.24
FACILITIES MAINTENANCE	\$ 255,708.53
DEBT SERVICE & OTHER COMMITMENTS	\$ 0.00
ALL OTHER EXPENDITURES	\$ 38,000.00
TOTAL SCHOOL BUDGET	\$ 5,531,036.00

School Board Recommendation	\$5,531,036.00
Selectmen & Budget Committee Recommendation (taxes)	\$5,531,036.00

ARTICLE 9. Shall the Town of Dayton authorize the School Committee to expend **\$48,672.77** for the School Food Service program for the fiscal year commencing on July 1, 2019 and ending of June 30, 2020, and that the sum of \$48,672.77 in estimated revenues is adopted in support of Food Service, with a local share for Food Services in the amount of \$0.00?

School Committee Recommendation	Yes Vote
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ARTICLE 10. Shall the School Committee be authorized to accept grant funds or other sources during the fiscal year and expend such funds for the purposes for which they are intended?

School Committee Recommendation	Yes Vote
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PUBLIC SAFETY:

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of **\$61,329.71** for the Town of Dayton's share of the Goodwin's Mills Fire-Rescue operational costs, said sum to be paid to the Treasurer of the Goodwin's Mills Fire-Rescue pursuant to the Interlocal Agreement between the Town of Dayton and the Town of Lyman. Any unused amounts will carry forward. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

2018-2019	\$ 63,261.75
Requested	\$ 61,329.71
Selectmen & Budget Committee Recommendation (taxes)	\$ 61,329.71

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of **\$99,502.20** for the Town of Dayton's share of the Goodwin's Mills Fire-Rescue Department full-time and part-time personnel costs, said sum to be paid to the Treasurer of the Goodwin's Mills Fire-Rescue pursuant to the Interlocal Agreement between the Town of Dayton and the Town of Lyman. Any unused amounts will carry forward. To be effective, the Town of Lyman must also vote to appropriate its share of such costs.

2018-2019	\$167,527.84
Requested	\$168,737.08
Selectmen & Budget Recommendation (taxes)	\$ 99,502.20
Selectmen & Budget Recommendation (EMS Revenue)	\$ 28,890.00
Selectmen & Budget Recommendation (GMFR Surplus)	\$ 40,344.88

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of **\$14,737.50** to maintain the contract for the provision of dispatching services and 911 answering (PSAP) services.

2018-2019	\$14,246.25
Requested	\$14,737.50
Selectmen & Budget Committee Recommendation (taxes)	\$14,737.50

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of **\$2,731.00** to maintain the animal shelter contract for the ensuing year.

2018-2019	\$2,731.00
Requested	\$2,731.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,731.00

ARTICLE 15. To see if the Town will vote to combine the Fire Truck Reserve and the Ambulance reserve account to be known as Town's GMFR Vehicle Reserve Account.

Selectmen Recommendation	Yes Vote
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ARTICLE 16. To see if the Town will vote to deposit the funds from the sale of the ladder truck into the Towns' GMFR Vehicle Reserve Account. Dayton's share \$10,000.00.

Selectmen Recommendation	Yes Vote
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ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of **\$40,000.00** to be deposited in the Town's GMFR Vehicle Reserve Account.

Amount Available	\$66,861.21
2018-2019	\$20,000.00
Requested	\$40,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$40,000.00

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of **\$1,000.00** to be deposited in the Town's Fire Water Hydrant reserve account for the purpose of establishing and/or maintaining the Town's rural fire hydrant water supply.

Amount Available	\$1,761.44
2018-2019	\$1,000.00
Requested	\$1,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$1,000.00

ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of **\$16,000.00** to be deposited in the Facilities, Systems & Equipment reserve account for the purpose of financing capital improvements other than firefighting or rescue vehicles for Goodwin's Mills Fire-Rescue.

Amount Available	\$ 9,074.87
2018-2019	\$15,000.00
Requested	\$16,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$16,000.00

PUBLIC WORKS:

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of **\$3,500.00** for street lighting and electricity for the Salt Shed for the ensuing year.

2018-2019	\$3,500.00
Requested	\$3,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$3,500.00

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of **\$231,500.00** for the purpose of snow removal, sanding and salting for the ensuing year.

Snowplow contract	\$230,000.00
Miscellaneous funds	<u>\$1,500.00</u>
Total	\$231,500.00

2018-2019	\$201,500.00
Requested	\$231,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$231,500.00

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of **\$135,000.00** for the highway account for paving projects, gravel, culverts, bridges, shouldering, striping and other road way improvements. Roads to be worked on will be at the discretion of the Road Commissioner and Selectmen.

2018-2019	\$225,000.00
Requested	\$135,000.00
Selectmen & Budget Committee Recommendation	\$135,000.00
(D.O.T. Capital Block Grant)	\$25,690.00
(taxes)	\$109,310.00

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of **\$115,000.00** for the purpose of paying the 2018 General Obligation Bond for road repairs. This bond matures on 11/01/2028.

2018-2019	\$0.00
Requested	\$115,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$115,000.00

WASTE MGMT:

ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of **\$174,500.00** to finance the waste contract, tipping fees and transfer station/recycling costs.

2018-2019	\$158,000.00
Requested	\$174,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$174,500.00

GENERAL GVT:

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of **\$166,330.29** for Town Office Salaries, Board & Committee Stipends, the Town's share of Social Security, Medicare and Health Insurance for its employees.

2018-2019	\$167,795.00
Requested	\$166,330.29
Selectmen & Budget Committee Recommendation (taxes)	\$166,330.29

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of **\$18,000.00** to provide stipends for the Board of Selectmen (\$15,000.00), General Assistance Administrator (\$500.00) and the Road Commissioner (\$2,500.00).

2018-2019	\$16,500.00
Requested	\$18,000.00
Budget Committee Recommendation (taxes)	\$18,000.00

ARTICLE 27. To see if the Town will vote to raise and appropriate the sum of **\$10,975.00** to pay for unemployment, liability insurance and workers' compensation.

2018-2019	\$10,975.00
Requested	\$10,975.00
Selectmen & Budget Committee Recommendation (taxes)	\$10,975.00

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of **\$74,620.00** for General Services of the Town Office (i.e. telephone, legal & auditor fees, dues, training, computer, software, & supplies).

2018-2019	\$70,855.00
Requested	\$74,620.00
Selectmen & Budget Committee Recommendation (taxes)	\$74,620.00

ARTICLE 29. To see if the Town will vote to raise and appropriate the sum of **\$21,400.00** for cleaning, building & grounds maintenance, fire & security and utilities.

2018-2019	\$21,659.00
Requested	\$21,400.00
Selectmen & Budget Committee Recommendation (taxes)	\$21,400.00

ARTICLE 30. To see if the Town will establish a non-lapsing reserve account for building & grounds maintenance for the purpose for maintaining and improving Town building & grounds. Any monies remaining in Article 29 will be placed in this account for future use.

Selectmen Recommendation

Yes Vote

ARTICLE 31. To see if the Town will vote to raise and appropriate the sum of **\$30,814.70** for the purpose of paying the note on the Municipal Building. Principal \$24,014.00 and Interest \$6,800.70. This note matures on 11/01/2024.

2018-2019	\$30,614.64
Requested	\$30,814.70
Selectmen & Budget Committee Recommendation (taxes)	\$30,814.70

ARTICLE 32. To see if the Town will vote to raise and appropriate the sum of **\$8,000.00** for the Municipal Capital Improvement Fund.

Amount Available	\$89,319.82
2018-2019	\$8,000.00
Requested	\$8,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$8,000.00

ARTICLE 33. To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for the Land Account.

Amount Available	\$144,000.00
2018-2019	\$0.00
Requested	\$10,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$10,000.00

GENERAL ASSISTANCE:

ARTICLE 34. To see if the Town will vote to raise and appropriate the sum of **\$2,000.00** for the support of the poor.

2018-2019	\$2,000.00
Requested	\$2,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,000.00

COMMUNITY SERVICE:

ARTICLE 35. Shall the Town vote to raise and appropriate the sum of **\$10,000.00** for the following area social organizations for the ensuing year:

Organization	2018-2019	Requested	Selectmen & Budget Committee Recommendations
York County Community Action	\$700.00	\$700.00	\$700.00 (taxes)
Flags for Veteran's Graves	\$200.00	\$200.00	\$200.00 (taxes)
Food Pantry	\$1,000.00	\$1,000.00	\$1,000.00 (taxes)
Caring Unlimited	\$250.00	\$590.00	\$250.00 (taxes)
York County Shelter Programs, Inc.	\$750.00	\$750.00	\$750.00 (taxes)
VNA Home Health	\$250.00	\$250.00	\$250.00 (taxes)
Southern Maine Agency on Aging	\$1,000.00	\$1,000.00	\$1,000.00 (taxes)
Community Library	\$1,000.00	\$5,000.00	\$5,000.00 (taxes)
Hollis Library	\$850.00	\$850.00	\$850.00 (taxes)
TOTALS	\$6,000.00	10,340.00	\$10,000.00 (taxes)

ARTICLE 36. To see if the Town will vote to raise and appropriate the sum of **\$3,000.00** for the Dayton Historical Preservation Committee, said money to be used for historical preservation projects throughout town.

2018-2019	\$2,000.00
Requested	\$3,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$3,000.00

PARKS & RECREATION:

ARTICLE 37. To see if the Town will vote to raise and appropriate the sum of **\$2,500.00** for support of the Dayton Parks & Recreation Committee. Said money to be used for recreational activities and supplies.

2018-2019	\$2,500.00
Requested	\$2,500.00
Selectmen & Budget Committee Recommendation (taxes)	\$2,500.00

OTHER:

ARTICLE 38. To see if the Town will vote to raise and appropriate the sum of **\$125,884.30** for the Dayton Assessment of York County Taxes.

2018-2019	\$119,889.81
Requested	\$125,884.30
Selectmen & Budget Committee Recommendation (taxes)	\$125,884.30

ARTICLE 39. To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** for unanticipated expenses and emergencies that may occur during the fiscal year 2019-2020.

2018-2019	\$10,000.00
Requested	\$10,000.00
Selectmen & Budget Committee Recommendation (taxes)	\$10,000.00

ARTICLE 40. To see if the Town will vote to appropriate the sum of **\$365,000.00** from the following General Fund revenue sources to be used toward the 2019-2020 budget appropriations thereby decreasing the amount required to be raised by property taxes.

Selectmen Recommendation

Vehicle Excise Taxes	\$365,000.00
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ARTICLE 41. To see if the Town will vote to appropriate the sum of **\$175,000.00** from the following General Fund revenue sources to be used toward the 2019-2020 budget appropriations thereby decreasing the amount required to be raised by property taxes.

Selectmen Recommendation

General Fund Balance	\$175,000.00
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ARTICLE 42. To see if the Town will under the provision of Maine Revised Statutes Title 36, Section 505, vote that Real Estate Taxes and Personal Property Taxes assessed for the year 2019 are paid by September 26, 2019, and to see if the Town will fix the rate of interest to be 9.00 Per Annum charged on taxes unpaid on September 26, 2019.

Selectmen Recommendation	Yes Vote
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ARTICLE 43. To see if the Town will vote to appropriate \$10,000.00 from overlay for tax abatements.

Selectmen Recommendation	Yes Vote
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ARTICLE 44. To see if the Town will vote to authorize the tax collector and treasurer to accept prepayments of taxes not yet committed, pursuant to 36 MRSA § 506, provided that no interest shall be paid on prepayments or on any refund of excess amounts prepaid.

Selectmen Recommendation	Yes Vote
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ARTICLE 45. To See if the Town will vote to set the interest rate to be paid by the Town on abated taxes 4% for the fiscal year.

Selectmen Recommendation	Yes Vote
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ARTICLE 46. To see if the Town will vote to authorize the Board of Selectmen to accept and expend State and Federal grant funds and other revenues received during the fiscal year.

Selectmen Recommendation

Yes Vote

ARTICLE 47. To see if the Town will vote to appropriate all of the money received from the State for snowmobile registrations to the Saco Pathfinders Snowmobile Club for the maintenance of the Dayton trail system. The funds will be released after the Town is reimbursed for the 2019-2020 registrations as determined by the State of Maine.

Selectmen Recommendation

Yes Vote

ARTICLE 48. To see if the Town will vote to authorize the Selectmen on behalf of the Town to dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they may deem advisable, except for property tax-acquired from certain senior, low-income taxpayers who qualify for the special sale process required pursuant to 36 M.R.S. § 943-C.

Selectmen Recommendation

Yes Vote

ARTICLE 49. To see if the Town will vote to authorize the Selectmen to waive automatic lien foreclosures when it is in the best interest of the Town pursuant to State statute.

Selectmen Recommendation

Yes Vote

ARTICLE 50. To see if the Town will vote to authorize the Selectmen on behalf of the Town to dispose, convey, sell or negotiate towards a trade in value deemed by the Selectmen to be in the best interest of the town, any surplus Town owned property, including Town-owned real estate, provided any outright sale is the result of acceptance of the highest bid by bid process established by the Selectmen which reserves the right to reject all bids.

Selectmen Recommendation

Yes Vote

ARTICLE 51. Shall the Town of Dayton adopt the following changes to the Ordinance titled “Town of Dayton Animal Control Ordinance?”

5) Pets in Parks & Public Places

All pets and animals must be on a leash, cord or chain, not longer than ten feet, held by a person physically able to control the dog, or off leash as long as they are within voice command of their custodian, with the following exceptions:

- 1) All pets and animals, within 300 feet of any parking area or trailhead, must be on a leash as described in Section 5.
- 2) All pets and animals that are brought to any scheduled/ organized activity or event must be on a leash as described in Section 5.

- 3) There are no dogs allowed (with the exception of those assisting the visually impaired) on any play fields, school yards, or playground.

6) Duty to dispose of feces.

It shall be a violation of this section for any person who owns, possesses, or controls a dog to fail to immediately remove and dispose of any feces left by his or her dog on any street, sidewalk, or publicly or privately owned property of another. This section will not apply to a dog accompanying any handicapped person, who, by reason of his/her handicap, is physically unable to comply with the requirements of this section.

Selectmen Recommendation

Yes Vote

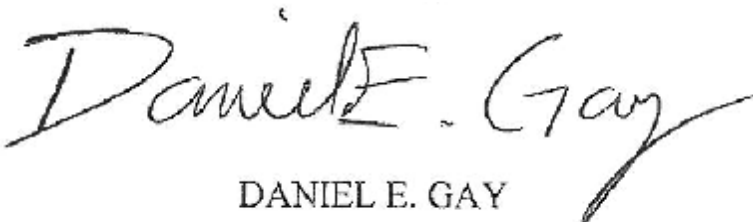
The registrar gives notice that she will be at the Town Office Monday, June 10th 2019 from 12:00 pm to 6:00 pm for the purpose of revising and correcting the list of voters.

The Registrar of Voters shall hold office hours while the polls are open to correct any error in or change a name or address on the voting list; to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Given under our hands this 13th day of May, A.D., 2019.


SCOTT LITTLEFIELD, CHAIR


DANIEL E. GAY

JAROD HARRIMAN

NOTES:

July 1, 2017 to June 30, 2018

In Memoriam

*Goodbye friends of Dayton, you will be
remembered with fond memories.*

<i>Frances R. Bissell</i>	<i>Jacqueline A. Miller</i>
<i>Park Francis Carle</i>	<i>Ethel Burtina Mullett</i>
<i>Mark S. Duranceau</i>	<i>Keith M. Mullett</i>
<i>Paul B. Frair</i>	<i>Dennis Joe Patterson Sr.</i>
<i>Carl W Harris Jr.</i>	<i>Wilbur Woodbury Philbrook Jr.</i>
<i>Joyce R. Hebert</i>	<i>Mildred Wooster Roberts</i>
<i>Madeleine L. Langley</i>	<i>Oliver William Robertson Jr.</i>
<i>Roger Edward Littlefield</i>	<i>Richard George Tozier</i>

Frances R. Bissell served on the Town's Planning Board from 1968-1973 & on the Budget Committee from 1993-2000. She also volunteered at the Dayton School Library for ten years. She was know by the students as the cookie lady, always baking special cookies for all the children.

Richard George Tozier served as the Town's Road Commissioner from 1954-1962 and was Police Chief in 1980. Dayton briefly had a Police Department back in the 1980's.

Newborns

*We welcomed 21 new residents to the town, and want to wish the very
best to the parents and families of these little ones.*
